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bulletin

Challenge '87 is not good enough say CFS, CAUT

by Helen Baxter
Bulletin editor

The federal government's January 8 announcement that it plans to allocate \$180 million to this year's Challenge

'87 program for youth has met with criticism from university teachers, students, and the opposition parties in the House of Commons.

In announcing plans for Challenge '87, which subsidizes both private industry and non-profit groups to create summer jobs for students, Junior Employment Minister Jean Charest said the government would be allocating the same amount of funds for the program as last year.

"By maintaining last year's level of funding during a time of fiscal restraint, we are clearly demonstrating our commitment to the students of Canada," Mr. Charest said.

The minister said the program had created more than 90,000 student jobs in 1986 and that he expected the same

number to be produced this year.

But his claims have been challenged by the Canadian Federation of Students, the See CHALLENGE/12

Income
Tax Guide
After page 12

Guide de
l'impôt sur
le revenu
Après la page 12



Jean Charest

Le domaine forestier: crédits

L'ACPU a invité ses associations locales et provinciales appartenant à des universités où il existe des facultés de foresterie à exercer des pressions auprès des gouvernements provinciaux afin

d'obtenir une partie des sommes récupérées à la suite de l'imposition d'une taxe de 15% sur l'exportation du bois d'œuvre et que le gouvernement fédéral versera aux gouvernements provinciaux.

L'imposition de cette taxe est une conséquence du différend qui a opposé le Canada et les Etats-Unis à propos de l'exportation du bois d'œuvre. Le gouvernement fédéral a déclaré qu'il verserait aux provinces les sommes ainsi récupérées puisque le domaine est de juridiction provinciale. Il semble, toutefois, que ces crédits ne pourront servir à subventionner directement les en-

treprises privées de l'industrie forestière.

Quoiqu'il en soit, la plupart des gouvernements estiment qu'il faudrait investir ces fonds dans l'exploitation à long terme des ressources forestières du pays. Pour l'ACPU, la meilleure façon d'y parvenir est d'accroître le financement des travaux des écoles canadiennes de foresterie.

Il existe des écoles de foresterie à l'Université du Nouveau-Brunswick, à l'Université de Moncton à Edmundston, à l'Université Laval, aux universités de Toronto, Lakehead, de l'Alberta et de la Colombie-Britannique.

Money for forestry

CAUT has urged its local and provincial associations where there are forestry faculties to lobby their provincial governments for some of the revenue which will be remitted to the provinces by Ottawa as a consequence of the 15% tax on softwood exports.

Ottawa has imposed this tax as a result of the dispute between it and the United States over the export of softwood lumber. It has stated that the money will be remitted to the provinces since the resource is a provincial responsibility. It seems likely that the funds will not be permitted to be used for direct subsidy of the private

sector firms in the industry.

But, in any event, most governments have expressed the view that the funds should be used to assist in the long-term development of the forestry resources of the country. CAUT suggests that there could be no better way of doing this than to increase funding for the work of Canadian forestry schools.

There are forestry schools in Canada at the University of New Brunswick, Université de Moncton à Edmundston (Saint Louis Maillet campus), Laval, Toronto, Lakehead, Alberta and British Columbia.

C.-B.: aide financière aux étudiants révisée

par Richard Bellaire
ACPU

Le nouveau Premier ministre de la Colombie-Britannique, M. Bill Vander Zalm, a annoncé une révision des programmes d'aide financière aux étudiants de cette province.

Un comité consultatif, présidé par M. Les Bullen, a été créé pour travailler de concert avec le ministère de l'Éducation permanente et de la formation. Ce comité se compose d'étudiants, d'enseignants et d'un membre du public.

Étant donné que le premier ministre a fait des efforts particuliers pour prendre ses distances par rapport aux confrontations du passé, les professeurs, en Colombie-Britannique, s'attendent à ce que la révision constitue un signe tangible de cette nouvelle

orientation.

En collaboration avec la confédération des associations de professeurs de la Colombie-Britannique, l'ACPU a rédigé un mémoire à l'intention de ce comité consultatif. Ce mémoire réaffirme la position fondamentale de l'ACPU, à savoir que l'université doit être accessible à tous ceux qui peuvent en tirer avantage et qu'il ne doit y avoir aucun obstacle financier à l'inscription.

Le taux de fréquentation de l'université en Colombie-Britannique est traditionnellement bas, même en prenant en considération les transferts d'étudiants dans le réseau de collèges communautaires. Le nombre des inscriptions dans cette province est particulièrement peu élevé en comparaison de celui des réseaux d'enseignement public dans l'Ouest des États-Unis (voir les



Bill Vander Zalm

tableaux sur la page 10). Le mémoire passe aussi en revue les compressions budgétaires qu'a subies le

Voir ÉTUDIANTS/10

B.C.'s student assistance programs to be reviewed

by Richard Bellaire
CAUT staff

The new premier of British Columbia, William Vander Zalm, has called for a review of the student financial assistance programs in the province.

An advisory committee, chaired by Dr. Les Bullen, has been formed to work with the Ministry of Continuing Education and Job Training. The committee consists of students, educational personnel and a member of the public.

Since the premier has made a point of distancing himself from the confrontations of the past, faculty in British Columbia are anticipating that the review will be a tangible sign of this new direction.

CAUT has prepared a brief, in consultation with the Confederation of Faculty Associations of British Columbia, for submission to this advisory committee. The brief restates the CAUT's basic position that the universities must be accessible to all who can benefit from attendance and that there must be no financial barriers to enrolment.

Traditionally, B.C. has had a low participation rate even when taking into account transfer students in the community colleges system. Enrolment in B.C. is particularly low in comparison to western American public education systems (see tables p. 10).

The brief also reviews the history of cutbacks in the funding of higher education that have taken place in the province, including cutbacks in the student aid programs as the province moved from a grant system to a system based solely on loans a few years ago. It compares B.C.'s system of student aid to systems

in other provinces. For example, in Manitoba, a single, dependent student is first eligible for \$3,465 (\$105 per week for 33 weeks) in loans through the Canada Student Loan program, then up to \$3,465 in bursaries, and finally a further \$1,000 loan/grant through the provincial government for a total of \$7,930. In B.C., the same student would have access first to a loan through the Canada Student Loan Program, and then only to a B.C. loan of \$2,000 for a total of \$5,360 in repayable loans.

CAUT's brief urges the B.C. government to reintroduce the grant component of its student aid program.

Included in the brief are responses to a number of questions posed to 1982 B.C. university graduates concerning their success in the labour market and their feelings towards their university programs in 1984. The results show that most graduates had acquired full time jobs related to their education and that they were satisfied with these jobs and would take the same university program.

The document outlines the essential need for an educated work force if the country is to compete effectively in the new world economy based on free trade. Canada will need

See STUDENT AID/10



UBC Office of Community Relations

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CAUT comments / Commentaires de l'ACPU

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A recent letter to the editor of the *New York Times* by a Professor Perros not only presents some very interesting facts but also, from a Canadian point of view, raises a number of interesting questions, or rather dilemmas. As we know, the new economic order that is emerging will be based in large part on the ability to generate knowledge and then to communicate the economically and socially relevant parts of this knowledge to appropriate institutions as quickly as possible. This means that not only must we encourage sufficient and probably increasing numbers of our people to consider research careers but we must also ensure that the receivers of this information, at the second stage, are able to understand the value and relevance of the information.

Dr. Perros suggests that the United States is not producing an adequate supply of scientists and mathematicians to maintain American technological pre-eminence. Table 1, graduate enrolments, (see page 5), gives a rough idea of how we have fared over a similar period to the one Dr. Perros uses. Canadian enrolment in doctoral programs in applied sciences and engineering rose from 589 in 1978/79 to 661 in 1983/84 — or 12.2% — while visa students in the same area rose

by 137.2%. Table 2, actual degrees granted, (see page 5), would suggest that our situation in terms of the education of scientists is not that different from the experience in the U.S. You will note that Ph.D. production is down in engineering, physics, biology, zoology and forestry.

It is important, however, to understand that despite the similarity in trends the U.S. and Canada start from very different positions in the technological race. Table 3, R&D personnel per 100,000 population, (see page 5), provides an idea of our starting position; we are clearly well behind countries such as Norway, Switzerland, the Netherlands, not to mention the large economic powers such as France, the U.K., Japan, Germany and the U.S. We rank, in fact, just above Yugoslavia. Unfortunately, the Americans appear to be willing to do something about the stagnation in the education of a new generation of young scientists and engineers. Table 4, (see page 5) indicates how public universities are now being funded in the U.S. and Canada. From these figures it is clear that the trend Dr. Perros points to seems des-

See CAUT COMMENTS/5

by/par Ron Levesque

Dans une lettre récente au rédacteur en chef du *New York Times*, un certain professeur Perros fait état de quelques faits très intéressants et, en plus, soulève un certain nombre de questions, ou plutôt de dilemmes, également très intéressants d'un point de vue canadien. Comme on le sait, le nouvel ordre économique qui s'installe sera fondé dans une grande mesure sur la capacité de générer des connaissances et d'en transmettre le plus rapidement possible aux institutions appropriées les éléments importants au plan économique et social. Cela signifie que nous devons non seulement promouvoir auprès d'un nombre suffisant et même grandissant de nos concitoyens l'idée d'une carrière dans le domaine de la recherche mais que nous devons aussi nous assurer que ceux à qui seront communiquées les connaissances de nos chercheurs soient capables d'en comprendre la pertinence et la valeur.

Selon le professeur Perros, les États-Unis ne forment plus suffisamment de scientifiques et de mathématiciens pour pouvoir conserver leur avance technologique. Nous donnons au Tableau 1, (page 7) "Inscription au 3e cycle, étudiants à temps plein", une idée générale de la situation, au Canada, sur une période semblable à celle qu'utilise le professeur Perros. Les inscriptions à des programmes de 3e cycle en sciences appliquées et en génie sont passées de 589 en 1978-1979

à 661 en 1983-1984, soit une hausse de 12,2%. Au cours de cette période, le nombre d'étudiants avec visa dans les mêmes domaines a augmenté de 137,2%. Le Tableau 2, "Diplômes de 3e cycle," (page 7), semblerait indiquer que le nombre de scientifiques que nous formons n'est pas très différent de celui qui prévalait aux États-Unis. Vous remarquerez que le nombre de diplômés de 3e cycle est en baisse en génie, physique, biologie, zoologie et foresterie.

Toutefois, il importe de se rendre compte qu'en dépit de tendances semblables, les États-Unis et le Canada ont entrepris la course technologique dans des positions bien différentes. Le Tableau 3, "Nombre total de personnes en recherche et en développement," (page 7), nous donne une idée de notre position de départ. Nous nous situons nettement derrière des pays tels la Norvège, la Suisse, les Pays-Bas, sans mentionner les grandes puissances économiques comme la France, le Royaume-Uni, le Japon, l'Allemagne de l'Ouest et les États-Unis. En fait, nous nous classons tout juste avant la Yougoslavie. Malheureusement, les Américains semblent être disposés à agir pour assurer la formation d'une nouvelle génération de jeunes scientifiques et ingénieurs. Le Tableau 4 (page 7) nous indique la façon dont les

Voir COMMENTAIRES/7

Censored Administrations

Censure means that CAUT has concluded that a university administration has breached one or several of the fundamental principles of academic freedom and governance which CAUT believes to be indispensable to the proper functioning of a university. It also means that the university administration has resisted all reasonable suggestions from CAUT for a resolution of the dispute. Censure is a notice to all members of CAUT that they should inform themselves, in their dealings with a censored administration, of the issues involved in the censure. In particular, CAUT members are asked not to accept appointments at a censored university; not to accept invitations to speak or attend academic conferences at a censored university; and not to accept any distinction or honour that might be offered by a censored administration. Faculty members employed at a university whose administration is under censure are asked to support and assist efforts to convince the administration of the necessity for a settlement of the dispute. Advertisements for positions vacant in universities under censure are not carried in the *CAUT Bulletin*.

CAUT recognizes, of course, that censure imposes a burden on members of the academic staff and students at censored universities. It is the view of the association, however, that censure, and the sanctions associated with it, is necessary both to publicize the unsatisfactory conditions which exist in the censored university and to persuade the censored administration that it should adhere to standards now widely accepted in the Canadian academic community.

The following administrations are under CAUT censure: President and Board of Governors, University of Calgary (1979) Censure was imposed because of the circumstances surrounding the decision not to renew the appointment of a member of the Faculty of Medicine when his appointment at an associated teaching hospital was terminated and because of a University regulation imposing a quota on the proportion of faculty members who may hold tenured appointments. President and Board of Regents, Memorial University of Newfoundland (1979)

Censure was imposed when the appointment of a member of the School of Social Work was not renewed under circumstances which suggest that her political views were unacceptable to the University administration and when the administration and Board of Regents was unwilling to agree to a fair procedure to determine whether the faculty member had been fairly treated. Full information on the above censures is available on request.

À la rédactrice / To the editor

Response to the "McIntyre Memorandum"

The memorandum by Ms. Sheila McIntyre entitled "Gender Bias Within a Canadian Law School" has given me some painful reading. While she may have exaggerated and given a one-sided report, the subject of her unpleasant experience echoed experiences I had many years ago at the hands of two sets of people. The first was related to my experience as a foreign student at a university in Texas.

The second came when I began my career in university teaching. The two provide insight and, although the places and times for me were different, the feeling was the same.

When I finished high school in Mexico City, I applied for and was admitted as a student at Rice University. I chose this university because of its high reputation, the fact that it was relatively close to where my family lived (only 40 hours by bus, instead of roughly 90 hours to a Canadian institution) and because I was given a full tuition scholarship.

What I did not know was that with this I would be subjected to four years of being referred to as a "god-damned wetback" (usually one word) and of being told that the history I learned was totally wrong. Hence, my attempts at providing alternative interpretations of political and ideological events were dismissed. Often I was also threatened with violence if I did not "clean up my act."

While Sheila McIntyre was abused for her feminist perspective and different words might have been used, the treatment was similar. It is amazing how like Southern red-necked Canadian male chauvinists can be.

The second part came several years later when I had finished graduate work and began to take on the responsibilities of an academic career. Nobody was willing to give me guidance on the things every academic needs to survive comfortably in a university setting. The political climates of my new depart-

ment, faculty and university were to be discovered. The how and where to arrange academic life for my students and the ins and outs of academic regulations were dark mysteries. Then, the unrealistic expectations I had of students were based on my graduate school experience. Finally, there were several people who were known to be impossible to work with and others who were known to be lazy beyond reason. Nobody warned me of them. Ms. McIntyre seems to have had similar problems but they were added to the ones she faced as a woman.

Combating the problem of prejudice requires that it first be recognized. Ms. McIntyre has done us all a favour in bringing the description of the prejudice to our attention. I think we can all agree that bullying, insults and confrontation have no place in any academic institution, whether they come as a result of

See MCINTYRE/4

President's message/ Le mot du président

by/
par Allan Sharp



There was a collective failure of leadership at the First Ministers' meeting in Vancouver in December. The conference opened with an assessment of the problems our economy is facing: unemployment, declining primary industries, regional disparities, and failing manufacturing enterprises. Yet there seemed little willingness to discuss the fundamental reasons for this malaise or what to do about it.

It is clear that the emerging world economy will increasingly be based on two main features: information and innovation. New ideas and inventions will emerge and old concepts will be applied in new and more efficient ways. Rapid change will become the dominant characteristic of the work place and of our lives.

The impact of this emerging economic order on Canada has already been severe. According to Statistics Canada data, we have a large and growing trade deficit in technological products at all levels — low, medium and high. The high tech deficit in particular is growing at an alarming rate. Our century old — and colonial — economic strategy of paying

for these imports with exports of raw materials is no longer viable. These exports appear to be levelling off as new and cheaper supplies become available from other countries.

If we are going to survive in the world economy, our needs are very clear. We need more research to fuel innovation and invention and more researchers to understand the information explosion and to extract from it what is relevant to Canada. We need a well educated population with well developed critical faculties capable of innovation, of coping with rapid change, as well as of maintaining the requisite social perspective to ensure that technology is our servant and not our master. The need for a vibrant university system to help us achieve these goals has never been greater.

The ill-advised policies of Canadian governments at both levels ignored these emerging realities for over 15 years. In 1971, government expenditures on higher education amounted to 1.64% of GNP. By 1985 this had declined to 0.97%. Just to get back to the 1971 level would require an increase in 1985 of \$3.3 billion in government

funding. The cumulative effect of these cuts has been devastating.

On top of this is Canada's embarrassingly low level of funding for research and development. The US, Japan and West Germany spend at least 2.5% of their GNP on R & D, a target promised by P.M. Brian Mulroney during his elec-

The need for a vibrant university system to help Canada achieve its goals has never been greater.

tion campaign. In 1986, Canadian R & D spending declined slightly to 1.3% of GNP.

Relative to our population, we rank just above Yugoslavia and well below such countries as Norway, Finland and Switzerland among western nations (not to mention Germany, Japan, the UK, France, USA) in the number of research personnel employed. This is a level less than half that of our major competitors. It is also clear that

the current economic strategy has not and will not provide in sufficient numbers interesting and exciting research employment for Canadians. Students are well aware of this. Student enrolment in Ph.D. courses has virtually levelled off over the past decade in certain scientific areas.

Real political leadership would have required our First Ministers to address directly these problems which are crucial to our long-term economic and cultural prosperity. Only Premier David Peterson of Ontario appeared to have come prepared to do so. He suggested that the First Ministers mandate their respective science and technology ministers to produce within six months an action plan to match the R & D spending of our competitors within ten years. The Premier further proposed that this action plan should be brought to a special meeting of the First Ministers for approval and implementation. In the end a committee was set up to review the suggestions. We can only hope that, unlike so many other committees on R & D, it will make some concrete proposals along the lines suggested by the

Ontario Premier and that the First Ministers will actually carry it out. But a committee is a pretty frail reed.

Parallel to this endeavour, the science ministers met on December 12 to consider a national policy on science and technology. The federal minister, Frank Oberle, has been promising this for some time and it may be announced in the winter session of Parliament. The provincial ministers were generally in favour of the principles of Mr. Oberle's plan but the truth will be found in the resources made available to fund it at both levels of government. Recent history does not suggest that we should be optimistic. However, the ministers did agree to create a Council of Science and Technology Ministers with a permanent secretariat in Ottawa. At least if there is no more money for scientists, there will be some

See PRESIDENT/16

La rencontre des premiers ministres provinciaux à Vancouver en décembre a donné lieu à un manque collectif de leadership. La conférence s'est ouverte sur une évaluation des difficultés que connaît notre économie: chômage, industries primaires en déclin, disparités régionales et entreprises manufacturières qui ferment leurs portes. Par contre, on a semblé bien peu enclins à discuter des raisons fondamentales de ces problèmes ou des solutions à leur apporter.

Pourtant, il ne fait aucun doute que deux éléments principaux caractérisent de plus en plus la nouvelle économie mondiale, soit l'information et l'innovation. Des idées et des inventions nouvelles feront surface et d'anciens concepts recevront des applications plus efficaces et jusqu'à maintenant inconnues. Le changement rapide deviendra le trait dominant, tant en milieu de travail que dans nos vies.

Le Canada ressent déjà durement les effets de ce nouvel ordre économique en gestation. Selon des données de Statistique Canada, nous avons un déficit commercial important, et qui ne cesse de croître, à tous les échelons technologiques. Le déficit dans le domaine de la technologie, de pointe, par-

ticulièrement, augmente à un rythme effarant. À cet égard, nous devons revoir notre façon de faire, qui date d'un siècle et tient de la méthode coloniale, consistant à payer les importations de produits technologiques grâce aux recettes d'exportation des matières premières. Ces exportations semblent s'être stabilisées, d'autres pays disposant maintenant de stocks à meilleur marché.

Si nous désirons survivre au plan économique mondial, il est clair que nous devons accroître la recherche afin de favoriser l'innovation et l'invention; nous avons aussi besoin de plus de chercheurs pour faire face à la nouvelle ère de l'information et l'exploiter au plus grand avantage du Canada. Il nous faut une population instruite capable d'un grand sens critique, d'innovation et en mesure de s'adapter à des changements rapides et de conserver la perspective sociale nécessaire pour s'assurer que la technologie ne devienne pas notre maître, mais demeure notre serviteur. Jamais nous n'avons eu un aussi grand besoin d'un réseau universitaire en pleine santé afin de nous aider à atteindre ces buts.

Depuis plus de 15 ans, les

politiques peu judicieuses des gouvernements du Canada, tant fédéral que provinciaux, ont fait fi de ces nouvelles réalités. En 1971, les dépenses des gouvernements au chapitre de l'enseignement supérieur étaient de 1,64 % du produit national brut. En 1985, elles ne se chiffrèrent plus qu'à 0,97 % du produit national brut. Le financement gouvernemental

Jamais nous n'avons eu un aussi grand besoin d'un réseau universitaire en pleine santé afin de nous aider à atteindre nos buts.

alors nécessaire simplement pour revenir à un pourcentage égal à celui de 1971 aurait dû être augmenté de 3,3 \$ milliards. Les effets cumulatifs de ces compressions ont été catastrophiques.

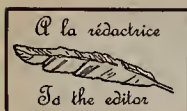
Il est quasi gênant de constater qu'en plus de tout cela, le Canada consacre beaucoup trop peu à la recherche et au développement. Les États-Unis, le Japon et l'Allemagne de l'Ouest affectent au minimum

2,5 % de leur produit national brut à la recherche et au développement, objectif que M. Mulroney s'était engagé à atteindre pendant sa campagne électorale. En 1986, les sommes que le Canada a consacrées à ce domaine ont représenté 1,3 % du PNB, ce qui constitue une légère baisse.

Par rapport à notre population, nous nous situons juste avant la Yougoslavie et loin derrière des pays tels la Norvège, la Finlande et la Suisse, au sein du monde occidental (sans mentionner l'Allemagne de l'Ouest, le Japon, le Royaume-Uni, la France et les États-Unis) pour le nombre de chercheurs. Ils sont plus que deux fois moins nombreux chez nous que chez nos principaux concurrents. Il est également évident que les politiques économiques actuelles n'ont pas permis et ne permettront pas de créer suffisamment d'emplois intéressants et motivants pour les Canadiens dans le domaine de la recherche et du développement. Les étudiants sont bien conscients de ce fait. Au cours de la dernière décennie, les inscriptions à des cours de 3e cycle ont stagné et, dans certains secteurs de la recherche scientifique, ont même diminué. Si nos premiers ministres

avaient voulu démontrer un leadership véritable, ils auraient abordé de front ces questions, si importantes pour notre prospérité économique et notre avenir culturel à long terme. Seul le premier ministre Peterson semble s'être présenté à la conférence disposé à le faire. Il a d'ailleurs proposé que tous les premiers ministres donnent à leur ministre des sciences et de la technologie le mandat de présenter dans les six mois un programme ayant pour but d'égaliser, en dix ans, les sommes que nos concurrents consacrent à la recherche et au développement. M. Peterson a aussi suggéré que ce programme soit soumis à une rencontre spéciale des premiers ministres afin d'être approuvé et mis en oeuvre. La solution retenue fut de créer un comité pour revoir ces suggestions. Nous ne pouvons qu'espérer que, contrairement à tant d'autres comités sur la recherche et le développement, celui-ci fera des propositions concrètes du même genre que celles mises de l'avant par le premier ministre de l'Ontario et que les premiers ministres leur donneront suite dans les faits. Malheureusement, un comité n'est qu'un comité.

Voir PRESIDENT/16



McINTYRE.....2

prejudice or misinformation.

While some first steps may have been taken, we have not reached the point where prejudiced males (and females) can be forced to become informed about the nature of the problems faced by women and other minorities. Some universities have created bodies charged with looking into allegations of sexual abuse and making recommendations on women and tenure. All of these are important but do not solve the difficulties faced by Ms. McIntyre. They are only first steps. Perhaps they will help change the atmosphere that allowed her experience to occur.

Further steps need to be taken. I would suggest a series of symposia on the issues of gender and equality in a patriarchal society. I would make them required for all people who work in situations that are dominated by people of one gender. The symposia should be aimed toward both the faculty and the students.

Solving the problems of prejudice are never easy. They take time and require concerted effort. First, however, they need to be recognized. My impression is that there are people out there who as yet do not recognize their own prejudice. Getting them to begin to examine themselves is a preliminary move in the right direction.

The second question is one that can easily be solved. We need to give new people good orientation to our universities. Because so few have come into the profession in the last few years, we have neglected our responsibilities. I would hope that the experience described by Ms. McIntyre would help us avoid extending her problems to other people.

David E.W. Holden
President
Queen's University
Faculty Association

Pay equity

In your article "Status of Women" (December 1986) I read: "However, the evidence suggests that academic women...have not achieved pay equity...Full time female faculty earn, on average, 82 cents for every dollar earned by male faculty."

The article includes comparative figures, obtained from Statistics Canada for mean salaries of female and male faculty in different disciplines, rank by rank and also in total. The figures by rank reveal mostly rather small differences, usually but not always in favour of males. The statistics for all ranks combined reveal much larger differences in these means, of the order suggested by the 82 cent figure quoted above. A call to Tina Head at your office supplied me with the

explanation of the discrepancy. There are disproportionately more females than males in the lower academic ranks.

Now the entire explanation of this latter fact may simply be that female faculty have, on average, served fewer years than male faculty. If so, then it would seem likely that the smaller difference in the figures by rank are wholly attributable to females' having, on average, served less time in the rank that they are currently in than males have. And, if all of this is true, then it will mean that the overall difference in average salary for females and males is a result of the recent ending of discriminatory hiring practices together with, perhaps, a tendency for women to begin their careers at a later age, or to take time out once they have begun them.

So, I think, it is by no means clear that the overall difference in average salaries of female and male faculty is, when other considerations are taken into account, evidence that academic women have not — in what is presumably the sense that matters — achieved pay equity. But, of course, the explanation I have suggested for the statistics published with your article may not be the right ones. We ought to know the truth of the matter, to see if there is still a wrong to be redressed.

I would therefore propose to the CAUT Status of Women Committee that they should attempt — probably by requesting universities to furnish the needed information — to discover the actual state of affairs. Are female faculty with a given number of years of service paid less than their male counterparts, or are they not?

Stephen Talmage
Department of Philosophy
Carleton University

Mandatory retirement

I am very disappointed with the Policy Statement on Retirement and Non-discrimination on the Basis of Age (*Bulletin*, December 1986). We need a more sophisticated approach than simply prohibiting mandatory retirement and extending the full protection of present tenure provisions to all who continue past the normal pensionable age.

CAUT's solution to the problems of faculty renewal and employment opportunities for younger academics seems to lie in the provision of early retirement, reduced workload, and work-sharing possibilities. The evidence that these changes would "lead to a steady state in university staffing and budgets which do not differ greatly from the present" is not clear to me. Even if the number of people retiring in early years is the number continuing past the normal retirement age, will it be the right people who retire early? If our early retirement provisions are sufficiently generous, some of our best people are apt to retire and then take new positions else-

Feminist theory offers new perspectives

I would like to congratulate you on the excellent special feature, "Women and the University". Very little has been written on this topic and I am sure women across Canada identify with many of the issues. I would like to comment on four areas: childcare, isolation, recognition and career paths.

Lack of childcare is probably the knottiest problem of all. Jane Gordon says, "I would sell my soul for reliable, regular, neighbourhood school-age childcare..." Wouldn't we all? Though Gordon is a single parent the situation of women with partners is often not much better. It is assumed that children are the responsibility of the mother; in most families it is only when baby-sitting fits into his schedule that the father accepts any responsibility.

As a student I frequently listened to fellow students plan a swim "before supper" or discuss hockey games the day after. My recreation? Shopping, laundry, cooking, attending children's functions, nurturing, organizing. I have on my bulletin board a cartoon saying, "Behind every working woman there is a pile of dirty laundry." I keep it there, not because it is funny, but because it is true. I keep it there to remind me that my female students may be apathetic, lazy, careless, unambitious, uninterested in scholarship or advanced studies; they may simply have run out of hours in the day!

Ursula Franklin mentions the isolation of a female academic. This begins as a grad student. Many women cannot do graduate studies until later in life; children then are teenagers, adding pressures for the mother. Marriages may have broken up and women are trying to up-grade themselves simply to maintain a standard of living to which they have become accustomed, or to prove their worth, both to themselves and society. They often have a very tough exterior; there is not the time to form relationships. Physical weariness, guilt, heavy workloads, fear

that marks may not reflect their true potential all leave them very vulnerable. How true Gordon's description of her life as "fragilely woven cloth, 'ready to come unravelled at a touch.'"

This isolation continues as faculty members — females are frequently ignored by groups of male colleagues, or labelled as "aggressive" when they do happen. There is little opportunity for women to talk shop. If someone knocks on the door it is either United Way or because a member is needed for an unpopular committee.

Franklin does point out, and I believe this is so, that there is ample room for rewarding friendships on campuses. It may not do much for one's image as a dedicated researcher to be eating lunch at the "support staff table" but it does do a great deal for one's mental health! Friendships with men do not happen easily or automatically, but they do happen. Isolation of women is not so much due to an anti-female attitude as to a long-established and still accepted sexist system.

Recognition comes in many forms but if a woman's satisfaction does not come from the work itself there will be little sense of fulfillment on the job. I teach in an especially funded affirmative action program for Natives — therefore I have never had a "real" university job. I teach Native Studies, an area as suspect as Women's Studies — therefore I am not teaching in a "real" discipline. I do most of my research and writing in the field of affirmative action — therefore I have not done "real" research. Chaviva Hoek speaks of the values of the past and the university community perceiving itself as a bulwark against barbarians. She goes on to say that the idealized idea of a university does not deal well with human and institutional problems. By definition then, I am a barbarian; I see the study of women and other minorities as valid intellectual study. My sustaining hope is that my pounding on the bulwark will make a difference.

My career path, like many other women, was interrupted by child rearing. When I finally was freed sufficiently to work on a Ph.D. I applied for a fellowship. A man, friendly, confident, efficient, about my age, took my application form. He would be considered "in his prime". He told me I could apply but there was little likelihood of getting a grant because of my age. He was wrong — but my fellowship, a sizeable one and the only one awarded to that particular group of students, was not an occasion for celebration among the other grad students. The only comment was one I overheard: "Yeh, you have to be a woman or an Indian to get any money this year!" Most of these men are now either school principals or are working at universities.

The OCUEA positive action strategy is exciting. It suggests that priorities as they exist at universities today may not be fair to women. Women, indeed, have little faith that their strengths will be recognized in existing institutions. They have little hope that promotions and tenure committees will be "gender neutral". They question whether the term "gender neutral" is even understood.

Women's job applications often compare unfavourably with men's because of the disruptions in their career paths. I have even attended sessions where "experts" advise women on how to disguise these gaps. I believe this approach is self-defeating and wrong. Women were not living in a vacuum; in fact, the variety in their lives, the wide range of experiences, the organizational skills they honed as they managed families, the sense of responsibility for themselves and others, the ability to focus on more than one task at a time, the tolerance of disruptions and the recognition of the differences among the people with whom they work all put to shame the sheltered, hot-house atmosphere of many an academic who has come through the more "traditional" career path. I am proud of the

knowledge and skills I have acquired outside the university, outside the paid labour force. If universities do not see fit to utilize the vast pool of womanpower which exists, they are the losers.

It is not my intention to state the case for women by denigrating men. I have always worked with at least some highly supportive men and none of my comments are aimed at any one "malicious male". Women can also be very cruel to each other and often are their own worst enemies.

I believe it to be a particular privilege to be a woman working at a university today. It is a well-documented fact that women teach more and counsel more students. Whether this is by choice or not, the human relationships which develop are highly rewarding. The influence that women have on future generations is inestimable. We have a very powerful tool if we use it wisely. In universities where 50% or more of the students are female, we can effect changes. We are role models and mentors. We can change a system, if not in our time, then in time for our daughters and sons, our grandchildren.

We are also on the threshold of new scholarship. Scholarship on women is as exciting as a new breakthrough in science; it is virtually impossible today to visualize a society based on real equality of the sexes. Though there will always be guardians of the past, which is a valued and undisputed role of the university, there must also be those who recognize present realities so we may have a better future.

Feminist theory does more than advocate equality for women; it offers new perspectives on the human condition. Feminists who teach and model theory accurately advocate co-operation, consensus, non-violence, tolerance and above all, responsibility for all members of the human race.

Dr. Agnes Grant
Traveling Professor
Brandon University

McCarthyism

Donald Savage's review of two books on "McCarthyism" (Dec. 1986) leaves this reader with a sense of dissatisfaction.

First, Savage refers disparagingly to the "uncritical anticommunism" of the McCarthy period. Along with Adolf Hitler's National Socialism (Nazism), Marxist-Leninist socialism (communism) has been one of the two great killer ideologies of our century. Between 1917 and 1939 the Soviet communist regime liquidated many millions of people, far more than perished at the hands of Nazis or other fascists. During World War II

a better person is available to fill the position. This would be quite unfair to a faculty member in mid-career.

However, I would suggest that, in order to maintain and perhaps improve the quality of our professoriate, availability of a better candidate be sufficient grounds for revoking the tenure of a faculty member who has reached a certain age or who has completed a certain number of years of service. This would not mean mandatory retirement at 65 but would allow some faculty renewal. It might also provide some extra incentive for people like me, if who are nearing retirement age to maintain their level of performance.

L.L. Campbell
Dept. of Mathematics
and Statistics
Queen's University

See MCCARTHYISM/6

CAUT COMMENTS.....2

tined to find its natural home in this country and not in the U.S.

It is, of course, true that we must continue to learn how to use our resources more efficiently; but this exercise cannot be the sole answer when the Americans and others are pouring enormous resources into the education of their citizenry. Without a gradual but significant increase in resources devoted to higher education and research, public and private, Canada will in effect export all of the interesting and exciting jobs in the emerging information based economic order to other countries. The Royal Society warned several years ago that the ability of Canadian universities to offer high quality laboratory instruction had been seriously eroded; moreover, students could no longer be guaranteed that they would be exposed first hand to the most up-to-date techniques and state-of-the-art apparatus in use in industry.

There is also an increasing awareness in the U.S. of the relationship between basic or fundamental research and economic growth. A recent report from the White House Science Council, chaired by the head of Hewitt-Packard, not only underlines this relationship but calls for dramatic new funding to refurbish university laboratories over the next decade. The sad truth is that many of our researchers would like to have what the Americans are likely to throw out.

TABLE 1
DOCTORAL ENROLMENT, FULL TIME

	Total 78-79	Total 83-84	78-79/ 83-84 Change	Visa 78-79	Visa 83-84	78-79/ 83-84 Change	Non-Visa 78-79	Non-Visa 83-84	78-79/ 83-84 Change
Applied Sciences and Engineering	885	1363	54.0%	296	702	137.2%	589	661	12.2%
Physical Sciences and Mathematics	1586	1914	20.7%	513	675	31.6%	1073	1239	15.5%
Agriculture and Biological Science	952	1316	38.2%	239	326	36.4%	713	990	38.8%
Health Prof.	591	891	50.8%	79	165	108.9%	512	726	41.8%

Source: Research talent in the natural sciences and engineering, NSERC, 1985

TABLE 2
DOCTORAL DEGREES, 79/84

Education	1979 193	1984 209	8.3%
Fine Arts	11	13	18.2%
English	82	68	-17.1%
French	27	23	-7.4%
History	54	42	-22.2%
Philosophy	56	41	-26.8%
Religion	17	27	58.8%
Mod. Languages	29	41	41.4%
Anthropology	23	25	8.7%
Area Studies	19	3	-84.2%
Commerce	18	21	16.7%
Economics	60	57	-5.0%
Geography	28	30	7.1%
Law	6	7	16.7%
Pol. Science	30	34	13.3%
Psychology	154	171	11.0%
Sociology	49	46	-6.1%
Agriculture	49	55	12.2%
Biochemistry	13	38	192.3%
Biology	87	81	-6.9%
Botany	11	11	0.0%
Veterinary	11	9	-18.2%
Zoology	49	34	-30.6%
Engineering	219	181	-17.4%
Forestry	11	7	-36.4%
Dentistry	2	2	0.0%
Medicine	117	155	32.5%
Pharmacy	7	15	114.3%
Chemistry	110	152	38.2%
Computers	17	26	52.9%
Geology	46	45	-2.2%
Mathematics	47	55	17.0%
Physics	88	85	-3.4%
Total	1803	1878	4.2%

Source: Statscan

CAUT RESEARCH STAFF

Rosalind
Riseborough

Richard
Bellaire

TABLE 3

	Researchers Per '000,000 Population	R&D Personnel Per '000,000 Population
U.S.A.	2815	6047
Germany	1987	5915
Switzerland	1672	5719
U.K.	1868	5546
Japan	3136	5187
France	1363	4314
Netherlands	1307	3843
Norway	1732	3585
Finland	1542	3333
Belgium	1101	3242
Denmark	1176	3000
Iceland	1500	3000
Australia	1549	2826
New Zealand	not available	2613
Canada	1100	2489
Yugoslavia	1009	2311
Austria	720	2053
Ireland	765	1824
Italy	815	1663
Spain	235	768
Portugal	214	663
Greece	274	453

TABLE 4
GRANT PER FULL-TIME EQUIVALENT STUDENT
SELECTED UNIVERSITIES — CANADA AND THE USA
1985 - 86

Canadian Universities	FTE Enrolment	Operating Grants SCAN	Grant/FTE Student SCAN
Dalhousie	9205	72672760	7895
Saskatchewan	13554	101420000	7483
Calgary	15798	118010938	7470
Toronto	37426	276424000	7386
Manitoba	17082	123666770	7240
UBC	22856	163093046	7136
Memorial	10927	72000000	6589
Laval	26901	174428000	6484
UNB	8752	51986480	5940
UPEI	1916	10844040	5660
U.S. Universities	FTE Enrolment	Operating Grants SCAN	Grant/FTE Student SCAN
California-Los Angeles*	30204 (est)	517507830	17134 (est)
North Carolina-Chapel Hill	19522	322089000	16499
Alabama-Birmingham	9380	149575000	15946
California-Berkeley	28982	409884000	14143
North Dakota	9561	126701000	13252
Connecticut	18175	210624000	11589
Arkansas	23267	255993000	11002
Maine	13092	141964000	10844
Arizona	25029	262230000	10477
Idaho	7160	70852000	9896
Kansas	20650	190811000	9240
Massachusetts-Amherst	23740	210662000	8874

FTE: Full-time Equivalent Student. FTE enrolment is calculated using 3.5 part-time students equivalent to 1 full-time student.

* FTE enrolment has been estimated by CAUT for the University of California at Los Angeles. Actual unweighted enrolment was 34378 in 1985-86 and it has been assumed that 83% of this total enrolment is full-time.

Note: U.S. dollars have been converted to Canadian dollars using an exchange rate of 1.4066, as quoted by the Bank of Canada for January 1986.

Grants for Canada are Provincial Operating Grants, and grants for U.S.A. are State Appropriations for Universities.

Source: For Canada, information on operating grants and enrolments were obtained from the faculty associations of each university.

For U.S.A., information was obtained from *Public, Four-Year Colleges and Universities: A Healthy Enrollment Environment?* Office of Association Research, American Association of State Colleges and Universities, Washington, D.C. May, 1986; and *Appropriations: State Tax Funds for Operating Expenses of Higher Education, 1985-86* by M.M. Chambers and Edward R. Hines, National Association of State Universities and Land-Grant Colleges.



COMMUNITY GERIATRICS

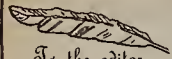
The University of British Columbia Department of Family Practice will have a full time faculty position available after February 1, 1987, for a physician with special training, interest and expertise in all levels and areas of care for the aged. This is an endowed position as Director of the Department's Division of Community Geriatrics and Director of the Geriatric Short Term Assessment and Treatment Centre at the Vancouver General Hospital. Rank and salary depend upon qualifications and experience.

The University of British Columbia offers equal opportunity for employment for qualified male and female candidates.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Interested applicants please write to:

Dr. Patar Grantham
Head, Department of Family Practice
Faculty of Medicine
University of British Columbia
Room 145, Mather Building
5804 Fairview Avenue
Vancouver, British Columbia
V6T 1W5

À la rédaction



To the editor

MCCARTHYISM 4

Hitler did his best to catch up, but the communist head start proved insurmountable, especially since Soviet forced-labor camps continued to function as death-factories until at least the early 1950s. By then, Mao Tse-tung's communists in China were adding more millions to the Marxist-Leninists' total score. To complain of "un-critical anti-communism" is tantamount to complaining of "un-critical" opposition to mass murder, the evidence of which was already available for those willing to see it.

The term "McCarthyism" originally meant the practice of making unsubstantiated allegations that a non-communist was a communist. Now its meaning appears to have been broadened to include accurate revelations that genuine underground communists were exactly that. Do supporters of a system that perpetrated mass murder really deserve to be shielded in this way? Would Nazis who had concealed their political allegiance merit similar leniency?

The excuse given for those who became communists in the 1930s is largely "anti-fascism." Savage fails to notice the obvious inconsistency between the two statements:

(1) That most professors who joined the Communist Party "did so because they thought it the most effective way to fight fascism" (as well as to promote social change); and

(2) That the pact in 1939 between fascist Germany and the Soviet leaders of interna-

tional communism "caused few resignations" from the Party.

Did professors in the Party's ranks believe that they were still "fighting fascism" as allies of Adolf Hitler?

During the period of the Nazi-Soviet pact, the Veterans of the Abraham Lincoln Brigade (which had fought in Spain ostensibly "against fascism") dutifully denounced the Anglo-French war against Hitler as "imperialist" — a good indication of the priority they gave to the Soviet line. Were communists in the universities any less disloyal to the "anti-fascist" cause?

Moreover, Savage fails to take into account the difficulty of reconciling the view that professors expected their membership in the Party to make them politically more "effective", despite the fact that they usually had to keep it secret, and the view that these professors did nothing sinister or subversive. No rational person can imagine that he will make himself politically more effective by joining a group so disreputable that his membership in it must be concealed, unless he expects to be assigned to some significant (or seemingly significant) covert activity such as recruitment. If no such duties were assigned, would not new undercover members have quickly abandoned the Party in disillusionment and pursued their quest for effectiveness elsewhere?

We are assured that communist professors did not proselytize "in the classroom." The prudent recruiter would indeed have refrained from speaking openly in the classroom, in the presence of possibly hostile witnesses. But he would have used the knowledge he acquired of individual students' views to identify those who might be safely drawn into pri-

Edward D. Maher

In a story in our January edition, the CAUT reported with sadness the death of Prof. Edward Maher, of the University of New Brunswick, who had served the Association for many years. The article appearing here, submitted by UNB, details his considerable contributions to the life of that university.

Edward D. Maher, who played the leading role in the development of the faculty of administration at the University of New Brunswick, died at his home in Fredericton on Dec. 11. He was 67.

Prof. Maher joined UNB in 1954 as the only full-time professor in the department of administration which was formed just two years earlier. As department head from 1954 to 1967, Prof. Maher was instrumental in determining the direction and building the strength of the department which became a school in 1975 and a faculty in 1980. Between 1954 and 1984, when Prof. Maher officially retired, enrolment in administration grew from 39 to over 1,000 students.

An expert in finance and pension policy, Prof. Maher held the honorary title Fred Magee Professor of Business Administration, a tribute to the benefactor whose endowment founded what is now one of UNB's largest faculties.

Throughout his years at UNB, Prof. Maher participated at every level of university life. He served several terms on the Board of Governors, the Senate and committees within his own faculty and the faculty of arts.

In 1986, the university honored him with the title professor emeritus in administration.

Prof. Maher did not restrict his ac-

tivities just to the university and the faculty of administration; he also made significant contributions to various faculty associations.

At the national level, Prof. Maher was treasurer of the Canadian Association of University Teachers (CAUT) from 1982 to 1984. Active in that association since 1959, he served on several committees, particularly those concerned with pensions and economic benefits.

In the early 1960s, he was president of the Association of University of New Brunswick Teachers (AUNBT). More recently, he was co-chairman and AUNBT representative on the AUNBT-UNB grievance committee.

Upon official retirement in 1984, Prof. Maher continued to teach part-time and was a member of the Committee to Review Inter-Campus Relations and of an AUNBT committee on early retirement.

"Ed Maher never really retired," said long-time colleague Harold Sharp. "A good many people continued to go into his office for informal advice and sensible suggestions. And he continued to play a full role both inside and outside the faculty."

At the time of his death he was writing a comprehensive student workbook in finance and was co-chairman for the Fredericton campus of the Faculty-Staff Fund, an annual internal fundraising campaign.

Prof. Maher was also active in professional organizations. In the early 1980s, he was vice-president and president of the Institute of Public Administration of Canada. He served as secretary of the Association of Canadian Schools of Business in the early 1960s.



Prof. Maher began his first professional career as a chemist following graduation from the University of Toronto in 1940. He returned to school, earning an MBA in management from the University of Pennsylvania in 1949. In 1973, he received a master's degree in economics and finance, also from Pennsylvania.

Dans un article du numéro de janvier, l'ACPU a annoncé avec regret le décès de M. Edward Maher, professeur à l'Université du Nouveau-Brunswick, qui a oeuvré pour l'association pendant de nombreuses années, notamment comme trésorier de 1982 à 1984. Le présent article, soumis par l'Université du Nouveau-Brunswick, brosse un tableau de son apport considérable à la vie de cette université.



Faculty of Law
McGill University
Montreal, Quebec
Canada

PETER M. LAING CHAIR

Applications are invited for the Peter M. Laing Chair, a new Chair in substantive law, tenable in the Faculty of Law, McGill University.

It is the fifth endowed Chair in a Faculty established in 1948. The Faculty offers a liberal education in both the civil law and the common law. It is the only Law Faculty providing both French and English language instruction in Quebec civil law, and it is the only Faculty teaching both the civil law and the common law in an integrated program, the National Programme. Programs of graduate study in law are offered within the Institute of Air and Space Law (established in 1951) and the Institute of Comparative Law (established in 1965). The Institutes are the loci of two research centres: the Centre of Air and Space Law and the Quebec Research Centre of Private and Comparative Law. Also affiliated with the Faculty is the McGill Centre for Health Sciences, Ethics and the Law.

The successful applicant will be a scholar of international reputation who will further enhance and encourage scholarship in the applicant's area of specialization, so adding to the tradition of scholarship and research which has long been established in the Faculty.

The position is tenured. Salary, conditions, benefits and appointment date to be negotiated.

Applications (accompanied with a complete curriculum vitae) should be received before September 30, 1987 and should be addressed to: Professor W.F. Foster, Chairman, Peter M. Laing Chair Advisory Committee, Faculty of Law, McGill University, 3644 Peel St., Montreal, Quebec, Canada, H3A 1W9. (Telephone: (514) 392-3007)

(Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons.)

vate political discussion, then perhaps into an informal group, and ultimately into the Party or even (in some cases) into an espionage apparatus.

The possibility of "secret recruitment" helps to explain why the exposure of undercover communists in universities could be reasonably considered a legitimate objective. Especially since the United States and several of its allies (including Canada) were fighting communist aggression on the battlefields of Korea from 1950 to 1953, the "liberal academic establishment" of the time should not be condemned for a desire to root out the enemy's possible collaborators at home.

Kenneth H.W. Hilborn
Department of History
University of Western Ontario

Sabbatical in France

Several letters last year in the *Bulletin* were very useful to us in planning our sabbatical in France, so here is my contribution to return, based on

the experience to date of our family and several other Canadian families living in and near Aix-en-Provence.

I strongly suggest registering with the Canadian Cultural Centre at the Embassy in Paris. As a result of doing so, I have been invited to a conference in Paris and have been contacted by several French colleagues. We have also found the Canadian consulate in Marseille to be very helpful in sorting out the visa situation.

Non-resident visas for France are a must, but French consulates will tell you that they can only issue them a maximum of two months in advance of your arrival in the town where you will be living in France. After much negotiation, we arranged to pick up our visas at the French consulate in Stockholm as we left Canada 3 months in advance. That worked well, but the visas included a stamp stating that we had 8 days after entering France to register with the Police Nationale in Aix-en-Provence. Our passports were

not examined when we entered France by car from Switzerland in August, but the situation may have changed by now.

The situation concerning cartes de séjour is confusing and varies from town to town. It apparently takes 3 whole months (and much paper work, Xeroxes, and photos) to obtain a carte de séjour once you register at the Police Nationale; as of this writing, we still do not have ours. We do, however, have a stamp in our passports that is a temporary carte de séjour. On the other hand, other Canadians have received a separate temporary form with their photo, etc.

The concern over terrorism has led to the need for a visa de retour if you want to leave and re-enter France during your stay. This can only be obtained here, although we have heard stories that French consulates abroad will issue one to allow you to return if you have left France without one. Again, the system varies greatly among towns (even in the same prefecture). After numerous forms, xeroxes, photos, and now money, some of us have received visas de retour that are only good up to the date that our cartes de séjour are supposed to arrive (and are therefore having to get them all over again), while others got them for an entire year at the first try. (One problem is that they keep your

passports for up to three weeks each time — there seems to be no way around this.)

Again, our experience has varied as to their necessity. Two friends exited and returned by plane just as the system was gearing up and had no problems without visas de retour; I had the opposite experience of nearly not being allowed back until airport police read my entire passport, including the visa. Other Canadians have driven in and out of France without anyone even asking for a passport. Obviously, the situation is volatile and changing, but I recommend getting visas de retour just in case.

In general, our sabbatical has been fantastic, with the only problems being bureaucratic. The children (6 and 13) have adjusted well to school, but we recommend Ontario (or other provincial equivalents) correspondence courses for such subjects as math and English if your children are in or close to high school age. Also, the entire French school system is undergoing major changes for next September, so our experience this year may not be relevant.

I hope these comments will be of use to some of your readers.

Paul F. Wilkinson
Faculty of Environment
Studies
York University

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COMMENTAIRES DE L'ACPU.....2

universités publiques sont financées aux États-Unis et au Canada. Il ressort clairement de ces chiffres que la tendance à laquelle le professeur Perros fait référence semble destinée à établir domicile chez nous et non aux États-Unis.

Bien sûr, il est vrai que nous devons continuer à apprendre comment utiliser nos ressources de manière plus efficace. Toutefois, cela ne peut constituer notre seule réponse au moment où les Américains et les autres consacrent des ressources gigantesques à la formation de leur population. Sans une augmentation graduelle mais significative des ressources allouées à l'enseignement supérieur et la recherche, tant publique que privée, le Canada exportera vers d'autres pays tous les emplois les plus séduisants que sera susceptible de produire le nouvel ordre économique en gestation. Dans une mise en garde il y a plusieurs années, la Société royale nous prévenait que la capacité des universités canadiennes à offrir une formation en laboratoire de grande qualité était déjà gravement atteinte. De plus, ajoutait-elle, les étudiants n'étaient plus assurés d'avoir accès aux méthodes les plus avancées et aux équipements les plus perfectionnés en usage dans l'industrie.

Par ailleurs, on est de plus en plus conscient aux États-Unis du lien entre la recherche fondamentale et la croissance économique. Un rapport publié récemment par le conseil des sciences de la Maison-Blanche, dont le président était le principal dirigeant de la société Hewitt-Packard, souligne ce lien et réclame une augmentation substantielle du financement afin de renouveler l'équipement des laboratoires universitaires pendant la prochaine décennie. Cela est bien triste à dire, mais plusieurs de nos chercheurs aimeraient avoir à leur disposition ce dont les Américains se départiraient probablement.

TABLEAU 1
INSCRIPTIONS AU 3E CYCLE —
ETUDIANTS A TEMPS PLEIN

	TOTAL 76-79	TOTAL 82-84	AUGMENTA- TION DE 76-79 A 82-84	ETUDIANTS AVEC VISA 76-79	ETUDIANTS AVEC VISA 82-84	AUGMENTA- TION DE 76-79 A 82-84	ETUDIANTS SANS VISA 76-79	ETUDIANTS SANS VISA 82-84	AUGMENTA- TION DE 76-79 A 82-84
Sciences appliquées et génie	885	1363	54,0%	296	702	137,2%	589	661	12,2%
Sciences de la physique et mathématiques	1586	1914	20,7%	513	675	31,6%	1073	1239	15,5%
Agriculture et biologie	952	1316	38,2%	239	326	36,4%	713	990	38,8%
Professions dans le domaine de la santé	591	891	50,8%	79	165	108,9%	512	726	41,8%

Source: Les compétences en recherche dans le domaine des sciences naturelles et du génie, CRSNG, 1985

TABLEAU 2
DIPLOMES DE 3E CYCLE —
1979/1984

	1979	1984	
Sciences de l'éducation	193	209	8,3%
Beaux-arts	11	13	18,2%
Anglais	82	68	-17,1%
Français	27	25	-7,4%
Histoire	54	42	-22,2%
Philosophie	56	41	-26,8%
Religion	17	27	58,8%
Langues vivantes	29	41	41,4%
Anthropologie	23	25	8,7%
Études régionales	19	3	-84,2%
Commerce	18	21	16,7%
Économie	60	57	-5,0%
Géographie	28	30	7,1%
Droit	6	7	16,7%
Sciences politiques	30	34	13,3%
Psychologie	154	171	11,0%
Sociologie	49	46	-6,1%
Agriculture	49	55	12,2%
Biochimie	13	38	192,3%
Biologie	87	81	-6,9%
Botanique	11	11	0,0%
Médecine vétérinaire	11	9	-18,2%
Zoologie	49	34	-30,6%
Ingénierie	219	181	-17,4%
Forêtierie	11	7	-36,4%
Sciences dentaires	2	2	0,0%
Médecine	117	155	32,5%
Pharmacologie	7	15	114,3%
Chimie	110	152	38,2%
Informatique	17	26	52,9%
Géologie	46	45	-2,2%
Mathématiques	47	55	17,0%
Physique	88	85	-3,4%
Total	1803	1878	4,2%

Source: Statistique Canada

AGENTS DE RECHERCHES
DE L'ACPU

Rosalind Risebrough

Richard Bellaire

TABLEAU 3

	Nombre de chercheurs par 100,000 de population	Nombre total de personnes en recherche et en développement par 100,000 de population
États-Unis	2815	6047
Allemagne de l'Ouest	1987	5915
Suisse	1672	5719
Royaume-Uni	1863	5546
Japon	3136	5187
France	1363	4314
Pays-Bas	1307	3242
Norvège	1732	3585
Finlande	1542	3333
Belgique	1101	3242
Danemark	1176	3000
Irlande	1500	3000
Australie	1549	2826
Nouvelle-Zélande	non disponible	2613
Canada	1110	2489
Yugoslavie	1009	2311
Autriche	720	2053
Irlande	765	1824
Italie	815	1663
Espagne	725	768
Portugal	214	663
Grèce	274	453

TABLEAU 4

SUBVENTIONS PAR ÉTUDIANT SELON L'ÉQUIVALENT
TEMPS PLEIN — UNIVERSITÉS CHOISIES — CANADA
ET L'ÉTATS-UNIS 1985-1986

Universités canadiennes	Inscriptions ETP	Subventions de fonctionnement \$ canadiens	Subventions/ Étudiant ETP \$ canadiens
Dalhousie	9205	72672760	7895
Saskatchewan	13554	101420000	7483
Calgary	15798	118019938	7470
Toronto	37426	276424000	7386
Manitoba	17082	123666770	7240
U.C.-B.	22856	163093046	7136
Memorial	10927	72000000	6589
Laval	26901	174428000	6484
U. N.-B.	8752	51986480	5940
U. I.-P.-E.	1916	10844040	5660

Universités américaines	Inscriptions ETP	Subventions de fonctionnement \$ canadiens	Subventions/ Étudiant ETP \$ canadiens
Californie-Los Angeles*	30204 (est)	517507830	17134 (est)
North Carolina-Chapel Hill	19522	322089000	16499
Alabama-Birmingham	9380	149575000	15946
Californie-Berkeley	28982	409884000	14143
North Dakota	9561	126701000	13252
Connecticut	18175	210624000	11589
Arkansas	23267	255923000	11002
Maine	13092	141964000	10844
Arizona	25029	262230000	10477
Idaho	7160	70852000	9806
Kansas	20650	190811000	9240
Massachusetts-Amherst	23740	210662000	8874

ETP: Étudiant selon l'équivalent temps plein. Le ETP correspond à 3,5 étudiants à temps partiel équivalent à 1 étudiant à temps plein.

* L'ACPU a estimé le ETP de l'Université de Californie à Los Angeles. L'effectif non pondéré en 1985-1986 était de 34 378. On présume que 83 % de cet effectif total est à temps plein.

Notes: Les dollars américains ont été convertis en dollars canadiens au taux de change de 1,4066 de la Banque du Canada pour janvier 1986. Au Canada, les subventions sont les subventions provinciales accordées aux universités. Aux États-Unis, il s'agit des State Appropriations for Universities.

Sources: Pour le Canada: Les données proviennent des associations de professeurs d'université. Pour les États-Unis: M. Ludwig et G. Latouf, "Public, Four-Year Colleges and Universities: A Healthy Enrollment Environment?" Office of Association Research, American Association of State Colleges and Universities, Washington, mai 1986. M.M. Chambers et Edward R. Hines, "Appropriations: State Tax Funds for Operating Expenditures of Higher Education, 1985-86," National Association of State Universities and Land-Grant Colleges.



Faculté de droit
Université McGill
Montréal, Québec
Canada

CHAIRE PETER M. LAING

La Faculté de droit de l'Université McGill recherche des candidats pour la Chaire Peter M. Laing. Il s'agit d'une nouvelle chaire en droit substantiel.

C'est la cinquième chaire qui fait l'objet d'une dotation dans cette faculté, qui a été établie en 1848. La Faculté dispense une formation générale en droit civil et en common law. C'est la seule faculté de droit qui enseigne le droit civil du Québec aussi bien en anglais qu'en français; elle est aussi la seule faculté qui enseigne et le droit civil et la common law dans un programme de cours intégré, le Programme national. L'institut de droit érien et spatial (établi en 1951) et l'Institut de droit comparé (établi en 1955) offrent des programmes d'études supérieures en droit. Deux centres de recherche sont rattachés à ces Instituts: le Centre de droit érien et spatial et le Centre de recherche en droit privé et comparé du Québec. Le Centre des sciences de la santé, de l'éthique et du droit de McGill est aussi affilié à la Faculté.

Le candidat qui sera choisi sera un universitaire de renommée internationale qui, dans la sphère de sa spécialité, apportera une contribution majeure à la recherche par ses travaux et son dynamisme, suivant ainsi la longue tradition de recherche et de vie intellectuelle de la Faculté.

Le poste comporte la performance d'emploi. Le salaire, les conditions de travail, les avantages et la date d'entrée en fonction, sont à négocier.

Les candidatures devraient être reçues d'ici le 30 septembre 1987. Elles doivent être accompagnées d'un curriculum vitae complet et être adressées au professeur W.F. Foster, président, Comité consultatif de la Chaire, Peter M. Laing, Faculté de droit, Université McGill, 3644, rue Peel, Montréal, Québec, Canada, H3A 1W9. (Téléphone: (514) 392-3007)

(Les règlements sur l'immigration canadienne prescrivent que l'Université doit évaluer les candidatures de citoyens canadiens et de résidents permanents du Canada avant d'évaluer celles d'autres personnes.)

Notes from the USA

Senator Kennedy Chooses

In January Senator Edward M. Kennedy became the new Chair of the Senate Labour and Human Relations Committee as a consequence of the Democratic Party's takeover of the Senate. He chose this committee, instead of Justice, to everyone's surprise. For the past six years the Republicans, under Senator Orrin Hatch, have tried to put a damper on social spending in general and the work of the committee in particular. Senator Kennedy told the press that his appointment offered an "unusual opportunity" of reversing this trend. The Committee is responsible for legislation on higher education, health research and training, and science education. Another liberal Senator, Clairborne Pell, will chair the education sub-committee.

Successful lobby

The National Science Foundation successfully lobbied Congress to overturn a proposed cut of \$136 million in its budget.

How Students Learn

The federal Department of Education has awarded \$813,000 for research projects on how students learn in college and universities.

Those useless foreign languages

A recent study by the U.S. State Department decried the lack of foreign language skills in the department even in such basic languages as Arabic, Japanese, Chinese and Russian. Johns Hopkins University has established a National Foreign Language Centre at its School of Advanced International Studies.

Tuition fees too high

Last fall the federal Secretary for Education, William J. Bennett, attacked the universities for raising fees too rapidly and thus escalating student aid costs. He suggested that federal aid to students should be indexed to inflation.

Mandatory retirement

Last fall the Congress passed legislation abolishing mandatory retirement, with exceptions for tenured professors and firemen, until 1994.

Students debts too high?

The College Board in the United States has issued a lengthy report which notes that student borrowing in the USA has quintupled in a decade. The report expresses concern about the possible impact of this change. (For the full report, see *The Chronicle of Higher Education*, 7 Jan. 1987).

Contingency repayments

The Reagan Administration has asked the new Congress to approve substantial funding for a contingency repayment loan scheme. The Congress has already approved \$5 million to study the project. The total cost of U.S. student aid for the federal government is \$8.2 billion.

Teacher education

The Democratic Governor of Virginia, Gerald L. Baliles, has decided to support a controversial proposal to require all prospective teachers in the state to major in a liberal arts subject rather than in education. This appears to be a national trend in the United States.

AIDS research

A committee of the National Academy of Science and the Institute of Medicine has called for more investment by universities and by industry in research on AIDS. The committee urged a quadrupling of federal funds to \$1 billion by 1990.

Viewpoint The educated feminist: the anatomy of a role-model

by Jeanne Phelps-Wilson

The author is a former Lecturer in English at the University of Alberta. The views expressed in this article do not reflect those of the CAUT.

Revolutionary movements attract into their following those whose ability has proven unequal to their ambition. Such as these derive power from the movement they foster, shoring up a crumbling self-esteem by finding themselves in a position affording control over their fellows. Cloaked in the invulnerability of a cause, they are impervious to reasoned criticism and draw strength from animus, seizing every opportunity to occasion hostility and allowing nothing to slip by that can be turned to account in confirmation of the justness of the cause and to justify any extremist intent. In social movements they are the case-hardened militants who, by threats and intimidation, ride rough-shod over those who demur. Purporting to be acting to achieve a just society, they delude themselves into believing that, with egalitarian idealists and conscience-stricken liberals on their side, they can trample all opposition under foot with impunity. So it is with the feminists in academia.

These insouciant academics, whose promotion of the status of women is not so much a concern that women be recognized as second to none as to

be themselves first among equals, have taken it upon themselves as members of the educated élite to speak and act on behalf of all women, all similarly down-trodden. The reason, as their authority Germaine Greer has said, is that: "The women who are most conscious of the disabilities which afflict women are those who are educated to the point of demanding and deserving the same kind of advancement as men." They have cozened or coerced university administrations into humouring their views that sexual numerical balance is equality, and that, since equality of opportunity will not achieve this equity for many years, discrimination in favour of women, whatever their professional qualifications, promotes equal opportunity. It is clear that any change in the *status quo* by the appointment of more women of high calibre, who have no need of a leg-up to bolster a large incompetence, would take away from these mediocre academicians their *raison d'être*. In promoting, ahead of proven scholars, women whose abilities have been untested because of unequal opportunity, un demonstrated because of the unequal burden of motherhood or wifely domesticity, and are immeasurable because they lie in potential, the militants at the perimeter of scholarly achievement, paradoxically, have little to lose should they succeed; everything to gain if they fail.

The aims of the women's movement have been corrupted by self-seeking individuals who derive advantage from the cause they espouse. The vendetta against the male faculty already has achieved its purpose: it has harassed into existence resentment and resistance and diatribes of dissent; the feminist charge of "sexism" soon will have the foundation it lacked, as men who refuse to be coerced into submission or intimidated into silence are conditioned into becoming the "Neanderthals," the "male chauvinists" they are dubbed in the cant of the feminist, arrogating to herself a monopoly in intolerance. For bigotry is in the ascendant when men are characterised in a generality that is an abuse of language and a perversion of truth, and when feminists demand that their views on all matters be accommodated by virtue of their minority status: the imbalance of their sex.

Opportunism in the guise of the seamless garment of justice is a betrayal of the just cause of women; for when blame for personal failings can be thrown off by transferring the guilt to others, it is a denial of all that, in the early 1970s in the Movement, women of clear-sighted unwarped judgement strove to achieve: equal opportunity for those of comparable ability; equal status and pay for those of comparable achievement; equal rights before the law for men and women. It is not equality the militants of the 1980s demand

Jeanne Phelps-Wilson, une oncenne chargée de cours qui enseignait l'anglais à l'Université de l'Alberta, soutient que les féministes militantes veulent que les femmes ne se contentent pas d'être deuxième mois d'être les meilleures. Les militantes des années 1980 n'exigent pas l'égalité mais un traitement portulier.

— it is privilege.

By vicious reasoning and covinous coinings the feminist sophists have set out to eradicate the generic use of "man" from the English language, the gender differences between men and women, and the generative impulse in both. When it comes to sexist bigotry, men are not their equals; but they may become so, these anti-feminists and reluctant misogynists whom female mediocrity has called into being with such deadly intent.

In 1984 Orwell predicted: "If you want a picture of the future, imagine a foot stamping on a human face — for ever." But Orwell failed to foretell that the boot would be a militant feminist's; that the face would be a man's. "But it (is) all right, everything (is) all right," so long as we never admit that when we look up at the portrait of Big Brother we find ourselves looking at a Female Eunuch — the educated feminist's rôle-model.

Bragging about students we reject

by Joseph S. Murphy

Joseph S. Murphy is chancellor of the City University of New York. These passages are taken from a speech he gave at the annual meeting of the American Association of State Colleges and Universities. They are reprinted with permission from The Chronicle of Higher Education.

Many of us in higher education tend to see the quality of our institutions judged by the quality of the students who enter them. I always thought

that was a very curious notion, in an Ivy League institution or a would-be-Ivy-League-type institution, to brag about the fact that they get so many applications and they turn so many students away — except so few — and, therefore, they must be very good indeed.

No mention is made of the academic program, or the quality of faculty, or, perhaps most important, the kind of improvement or progress the students make during the course of their time in the institution. Imagine defining your value in terms of the numbers of people you say

may not attend this institution. And yet that's how it is.

On the other hand, we in urban areas have something else. My own university, the City University of New York — and particularly its oldest colleges, which have had long experience with the education of children of immigrants of various races and religions and from miserable and wretched corners of the world — has had some rather extraordinary successes in the 140 years that the institution has been at it.

The City University had produced, as of a few weeks ago, nine Nobel Prize winners — seven from City College, one from Brooklyn College, and one from Hunter College. What was interesting about these nine Nobel Prize winners is they were all children of immigrants, and they all report that they could not have attended college, were it not for the fact that college was free, which it was in the city of New York until 1977.

It's clear that no society is so rich that it can afford to lose or waste any of its potential protoplasm, its talent, its people with latent talent and ability. Yet we lose enormous numbers of people who are

potential Nobel Prize winners. We all know, I think collectively, that we mustn't do that, that it is not good for society as a whole. Yet many of us, I think, feel helpless. Somehow we're torn apart by the conventional standards of the middle-class bourgeois life, since many of us are products of it. At the same time we understand that people who live in urban neighborhoods are potential Nobel Prize winners — to use that only as a symbol of success and achievement in America — and that many of them will win prizes or live Nobel Prize lives if only they get some kind of a chance early enough.

These people are our special treasure. Urban institutions have a shot at talent and ability and persistence that nobody else wants. Harvard and Yale and M.I.T. and Stanford and Berkeley are not falling all over themselves to find out who these kids are or find them early enough or do something with them soon enough. They are all ours. Nobody else wants them, we can have them, and they are rich, rich people — not in money, obviously, but in talent and ability.

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U. of Calgary appeals court decision in hiring case of Prof. Vinogradov

by Patrick Grassick
The University of
Calgary Faculty
Association

The administration at The University of Calgary is going to court in an effort to overturn a judgement in the Court of Queen's Bench that found the university had acted wrongfully in a hiring case involving Aleksandra Vinogradov.

Ms. Vinogradov, an adjunct assistant professor in the Department of Civil Engineering, had applied for a regular professorial position in the Faculty of Engineering which became vacant in the summer of 1984. In reviewing the administration's handling of her application, the Hon. Mr. Justice Lutz, in the Court of Queen's Bench, found that, although the departmental selection committee had voted twice to recommend Prof. Vinogradov, the department head had repeatedly refused to act on this recommendation and had erected a series of roadblocks which were peculiar to her candidature.

Further, the Court found that the department head had intimidated one member of the committee and coerced him into withdrawing his recommendation of the applicant, an act that established the majority on the final negative vote of the committee. All of these acts, said the Court, "leave the very clear impression that (the department head) deliberately placed obstacles in the applicant's path of success in the competition...designed to...keep the applicant out of the department...and shield himself from criticism..."

The Court held that Prof. Vinogradov had a right to be

treated fairly and was not. The Court then quashed the last decision by the committee, the only one which went against Prof. Vinogradov, and ordered the university to constitute a fresh proceeding to seek applications for the vacant position, including Prof. Vinogradov in the list of candidates. Following the judgement, the administration agreed to strike a fresh committee which recommended the hiring process, and simultaneously declared its intention to appeal the judgement of the court.

The administration is asserting in its appeal, to be heard in the Court of Appeal of Alberta in late January, that the lower court exceeded its jurisdiction in reviewing the conduct of the administrative tribunal which had conducted the selection and hiring process, and further is denying that substantial injustice had been done to Prof. Vinogradov. In a surprising move, the administration is contesting most of the facts established in the lower court. This is most peculiar in an appeals case, since it is usually held that the process in the lower court permits all of the relevant facts to be established by argument and cross examination.

Faced with the administration's appeal, Prof. Vinogradov has filed a cross appeal, asserting that the remedy granted by the Court of Queen's Bench was insufficient given the facts of the case. The proceedings of the new hiring committee have been stayed by the university following an attempt by Prof. Vinogradov to have the dean of the Faculty excluded from the process, on the grounds that he had made several public statements in support of the department head, and thus created reasonable doubts as to his objectivity.

Faculty association denied intervenor status

Owing to the breadth of the university's appeal and its possible effect upon the rights of academics to seek redress from the courts in respect of actions of university tribunals, The University of Calgary Faculty Association sought status as an intervenor in the university's appeal. The Association's motion to intervene was heard by a judge of the appeals court in chambers on January 6, and was denied. However, the Faculty Association will be permitted to submit a written Factum and may be called upon by the court for oral argument during the hearing of the Appeal.

Legal costs mounting for Vinogradov

As a consequence of the administration's appeal and associated actions, Prof. Vinogradov's legal bills are reaching astronomical proportions. Her billing for the four months since September alone amounts to over \$30 thousand. A group of faculty members acting as private individuals have started a campaign to solicit financial support for Prof. Vinogradov in her attempts to meet the university's appeal, and a defence fund has been established to receive donations.

Contributions to this fund can be sent to the Bank of Montreal, Brentwood Village Branch, 3517 Charleswood Dr. N.W., Calgary, Alberta T2L 2C1, Account #5388-749, (in trust for Aleksandra Vinogradov). Alternatively, donations can be transferred through any Branch of the Bank of Montreal using the

L'administration de l'Université de Calgary a décidé d'aller en justice pour renverser un jugement de la Cour du banc de la Reine qui a jugé que l'Université avait mal agi dans une affaire d'embauche visant Mme Aleksandra Vinogradov. Professeure adjointe au département de génie civil, elle avait soumis sa candidature à un poste de professeur régulier à la faculté de génie, poste devenu vacant à l'été 1984. Le juge Lutz, de la Cour du banc de la Reine, en examinant la façon dont l'administration s'était occupée de sa demande, a conclu que, bien que le comité de sélection du département eût recommandé deux fois Mme Vinogradov, le directeur du département avait refusé à plusieurs reprises d'y donner suite en érigeant des obstacles propres à sa candidature. En outre, il a jugé que le directeur avait intimidé un membre du comité et l'avait obligé à retirer sa recommandation, ce qui a eu pour résultat de donner un vote majoritaire négatif. Après le jugement, l'administration a accepté de mettre sur pied un nouveau comité qui a recommandé le processus d'embauche et a, en même temps, fait part de son intention d'en appeler de la décision du tribunal.

branch transfer number which is 2509.

The CAUT has already indicated that it will offer Prof. Vinogradov some limited financial support.

Status of Women

Jennie Hornosty/CAUT SWC

Sexual harassment is a complex social problem. This means that an attack on sexual harassment entails a more general attack on the gender and power inequality which characterizes our society. Education about the nature and harmful effects of harassment is essential if we are to have an environment conducive to scholarly pursuits. These were some of the major points discussed at the Second National Sexual Harassment Conference held in Banff, Alberta on November 20-23, 1986.

During three days of discussions, speakers and films and participants from twenty-three colleges and universities across Canada tackled some of the difficult issues relating to sexual harassment. We discussed policy development, the elements of good procedures, and how to establish a structure for reporting, investigating and handling cases of sexual harassment on campus. We tried to find some way of comparing our information and gathering reliable empirical data. Nearly half of the participants were from institutions which are in the process of developing policies and procedures; others came to share their experiences and discuss the types of cases and tough issues they've encountered.

The importance of informal mechanisms for handling sexual harassment disputes was stressed by a number of people. One of the key speakers, Howard Gadin, mediator and ombudsperson for the University of Massachusetts, explained the "hows and whys" of mediation as one effective approach for resolving disputes. The goal of mediation, he emphasized, is to provide a non-judgemental environment which both empowers victims and helps harassers understand the impact of their actions.

A clear definition of sexual harassment and good procedures are critical for ensuring that complaints are handled expeditiously and fairly. Judging by the types of cases discussed at the conference, it was clear that most are handled through informal means; only a few proceed to a more formal or judicial hearing. In itself, however, having a policy in place is not enough. If we are to end sexual harassment, a pre-active approach to educating the university community is a must. Films, workshops, direct mailings, and brief presentations were some of the ways mentioned to achieve this goal.

A major concern expressed by those who deal with sexual harassment complaints is the isolation in which one operates given the confidential nature of the cases. Sexual harassment advisors have little, if any, support from peers at their own institutions. Participants agreed that one important way of easing this problem is to hold regular national conferences. The next such conference is scheduled to be held at Concordia University in November 1987.

An increasing number of people are recognizing that sexual harassment is not an isolated problem. Students, faculty, librarians and support staff of both genders can all be victims of harassment. However, in Canada we have little reliable data on either the type or frequency of sexual harassment at our universities. There are bits and pieces of information at different institutions but it is only when we can pool this information that we can establish some sort of trend.

During the business meeting, participants unanimously agreed that we need a central repository for existing literature and information on sexual harassment. This would include ongoing and previous research, published and unpublished papers, reports and statistics, as well as policies and procedures currently in place at colleges and universities across Canada. Please send any information to Professor Barbara Whittington (School of Social Work, University of Victoria, P.O. Box 1700, Victoria, B.C.), who has agreed to coordinate the receipt of such materials.

The CAUT Status of Women Committee is reviewing CAUT's policy and model clause on sexual harassment. We would, therefore, also appreciate receiving copies of any relevant material on harassment. These should be sent to Tina Head, Secretary to the CAUT Status of Women Committee, 1001-75 Albert St., Ottawa, K1P 5E7.

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SEXUAL HARASSMENT RESEARCH

The 1987 conference of university sexual harassment officers and advisors agreed on the urgent need for a central repository of materials relating to sexual harassment on our campuses.

Please send a copy of your sexual harassment policy, procedures; papers, abstracts, references, videos, bibliographies, etc. to:



Barbara Whittington
P.O. Box 1700
Victoria, B.C.
V8W 2Y2

STUDENT AID 1

researchers and research, and the universities and their students must be among the central players.

CAUT welcomes the advisory committee as a useful step to changing the direction of university support in British Columbia and hopes that this review indicates a willingness on the part of the new B.C. government to re-evaluate the importance of postsecondary education and student aid.

ÉTUDIANTS 1

secteur universitaire dans la province, y compris les compressions dans les programmes d'aide financière aux étudiants qui ont été le résultat de l'abandon, il y a quelques années, du régime fondé tant sur les bourses que sur les prêts au profit d'un régime fondé uniquement sur des prêts. On y compare le régime d'aide financière aux étudiants de la Colombie-Britannique à ceux des autres provinces.

À titre d'exemple, au Manitoba, un étudiant célibataire et ayant le statut d'étudiant à charge a tout d'abord droit à un prêt de 3 465 \$ (105 \$ par semaine pendant 33 semaines) en vertu du Régime canadien de prêts aux étudiants, puis à une bourse pouvant atteindre 3 465 \$ et finalement à un montant supplémentaire de 1 000 \$ sous forme de prêt/bourse de la part du gouvernement provincial, ce qui donne un total de 7 930 \$. En Colombie-Britannique, le même étudiant recevrait tout d'abord un prêt en vertu du Régime canadien de prêts aux étudiants puis n'aurait ensuite droit qu'à un prêt de la Colombie-Britannique d'un montant de 2 000 \$. L'aide totale à cet étudiant serait donc de 5 360 \$, sous forme de prêts remboursables.

Le mémoire de l'ACPU presse le gouvernement de la Colombie-Britannique de réintroduire dans son régime d'aide financière aux étudiants l'élément "bourses".

Figurent aussi dans le mémoire les réponses à un certain nombre de questions posées à des diplômés universitaires de 1982 en Colombie-Britannique au sujet de leur réussite sur le marché du travail et de leurs sentiments, en 1984, à l'égard des programmes qu'ils avaient suivis. Ces réponses indiquent que la plupart des diplômés avaient trouvé un emploi à temps plein et en rapport avec leur formation, qu'ils étaient satisfaits de cet emploi et qu'ils n'hésiteraient pas à choisir de nouveau le même programme.

Le document souligne le besoin essentiel d'une main-d'œuvre qualifiée pour que le Canada puisse être concurrentiel au sein d'une économie mondiale nouvelle fondée sur la libéralisation des échanges. Le pays aura besoin de chercheurs et de recherche, et les universités et leurs étudiants doivent être la pierre angulaire de tout effort en ce sens.

L'ACPU accueille avec

TABLE 1

FULL TIME EQUIVALENT STUOENT	ENROLMENT PER 1,000 POPULATION
Wyoming	41.6
California	37.1
Washington	35.0
Oregon	34.3
Nova Scotia	30.3
Idaho	28.1
Nevada	25.1
Ontario	23.5
Manitoba	23.3
New Brunswick	22.7
Quebec	22.1
Newfoundland	21.6
Saskatchewan	21.6
Alberta	20.6
P.E.I.	16.2
B.C.	14.3

Source: State Profiles: Financing Public Higher Education, 1985-86 and various Statscan Publications. U.S. figures do not include enrolment in private universities.

satisfaction la formation de ce comité consultatif en Colombie-Britannique et considère qu'il contribuera à modifier les orientations de cette province en matière d'appui au secteur universitaire. Elle espère en outre que la révision projetée traduit la volonté du nouveau gouvernement de la province de réévaluer l'importance qu'on accorde à l'enseignement postsecondaire et à l'aide financière aux étudiants.

TABLEAU 1

EFFECTIFS SELON L'EQUIVALENT TEMPS PLEIN PAR 1 000 HABITANTS	
Wyoming	41.6
Californie	37.1
Washington	35.0
Oregon	34.3
Nouvelle-Ecosse	30.3
Idaho	28.1
Nébraska	25.1
Ontario	23.5
Manitoba	23.3
Nouveau-Brunswick	22.7
Québec	22.1
Terre-Neuve	21.6
Saskatchewan	21.6
Alberta	20.6
Île-du-Prince-Édouard	16.2
Colombie-Britannique	14.3

SOURCE: State Profiles: Financing Public Higher Education, 1985-1986 et diverses publications de Statistique Canada. Les chiffres concernant les États-Unis ne tiennent pas compte des inscriptions dans les universités privées.

TABLE 2

UNEMPLOYMENT RATE
IN BRITISH COLUMBIA

	JUNE 1984	OCTOBER 1986
UNEMPLOYMENT RATE:	15.7%	12.1%
MALE	16.3%	11.6%
FEMALE	15.0%	12.9%
LEVEL OF EDUCATION:		
0-8 Years	17.1%	16.8%
High School Oegree	16.3%	13.7%
Some Postsecondary	17.6%	9.4%
Postsecondary Diploma	10.8%	8.7%
University Degree	7.0%	5.1%
M & F, 15-24 Years	23.1%	18.3%
1982 Univ. Graduates	11.0%	

Source: Statscan

TABLE 3

RESPONSE TO VARIOUS QUESTIONS BY
BRITISH COLUMBIAN 1982 UNIVERSITY
GRADUATES IN JUNE 1984

Percentage of graduates in the Labour Force:	92.0%
Percentage of graduates working full time in Labour Force:	76.0%
Relationship of job to their education:	
Direct —	49.0%
Partial —	36.0%
Not Related —	15.0%
Satisfied with job:	88.0%
Would have selected the same educational program:	73.0%

TABLEAU 2

TAUX DE CHÔMAGE EN
COLOMBIE-BRITANNIQUE

	Jun 1984	Octobre 1986
Taux de chômage	15.7%	12.1%
Hommes	16.3%	11.6%
Femmes	15.0%	12.9%
Niveau de scolarité		
0 à 8 ans	17.1%	16.8%
Oiplôme secondaire	16.3%	13.7%
Oiplôme post-secondaire	17.6%	9.4%
Oiplôme universitaire	10.8%	8.7%
Oiplôme universitaire	7.0%	5.1%
Hommes et femmes —		
15 à 24 ans	23.1%	18.3%
Oiplômés universitaires 1982	11.0%	

Source: Statistique Canada

TABLEAU 3

RÉPONSES À DIVERSES QUESTIONS, EN 1984,
PAR DES OIPLÔMES UNIVERSITAIRES DE
COLOMBIE-BRITANNIQUE DE 1982

Pourcentage des diplômés sur le marché du travail	92 %
Pourcentage des diplômés détenant un emploi à temps plein	76.0%
Lien entre l'emploi et la formation	
Direct	49.0%
Partiel	36.0%
Inexistant	15.0%
Satisfaction par rapport à l'emploi	88.0%
Pourcentage des diplômés qui choisiraient de nouveau le même programme.	73.0%

TABLE 4

BRITISH COLUMBIA STUOENT AIO FOR
UNIVERSITIES — TOTAL GOVERNMENT
CONTRIBUTIONS

	Current '000	Constant '000
1974-75	\$6,200	\$11,767
1975-76	\$5,500	\$9,322
1976-77	\$4,650	\$7,381
1977-78	\$5,275	\$7,723
1978-79	\$6,200	\$8,267
1979-80	\$7,575	\$9,340
1980-81	\$7,703	\$8,626
1981-82	\$9,950	\$9,871
1982-83	\$13,774	\$12,320
1983-84	\$8,373	\$7,102
1984-85	\$1,537	\$1,251

Constant dollars, 1981 = 100

Source: Interprovincial comparison of university financing, 7th report of the tripartite committee on interprovincial comparisons.

TABLE 5

BRITISH COLUMBIA OPERATING GRANTS PER
FULL TIME EQUIVALENT STUOENT IN
CURRENT AND CONSTANT \$

	Operating Grants '000	Fte Students	Grants Per Fte Current \$	Grants* Per Fte Constant \$
1982-83	\$320,452	39040	\$8,208	\$7,342
1983-84	\$319,670	41811	\$7,646	\$6,485
1984-85	\$298,498	40749	\$7,325	\$5,960
1985-86	\$283,573	40950	\$6,925	\$5,427

* — Constant \$, 1981 = 100

Source: Statscan

TABLEAU 4

AIOE FINANCIÈRE AUX ÉTUDIOANTS DES
UNIVERSITÉS DE LA COLOMBIE-
BRITANNIQUE — CONTRIBUTIONS TOTALES
OU GOUVERNEMENT

	Oollars Courants '000	Oollars Constants '000
1974-75	6 200 \$	11 767 \$
1975-76	5 500 \$	9 322 \$
1976-77	4 650 \$	7 381 \$
1977-78	5 275 \$	7 723 \$
1978-79	6 200 \$	8 267 \$
1979-80	7 575 \$	9 340 \$
1980-81	7 703 \$	8 626 \$
1981-82	9 950 \$	9 871 \$
1982-83	13 774 \$	12 320 \$
1983-84	8 373 \$	7 102 \$
1984-85	1 537 \$	1 251 \$

Dollars constants

1981 = 100

SOURCE: Interprovincial Comparison of University Financing, 7e rapport du Tripartite Committee on Interprovincial Comparisons.

TABLEAU 5

SUBVENTIONS DE FONCTIONNEMENT DE LA
COLOMBIE-BRITANNIQUE PAR ÉTUDIANT
ÉQUIVALENT TEMPS PLEIN EN \$ COURANTS
ET CONSTANTS

	Subventions de fonctionnement '000	Effectifs ETP	Subventions par ETP \$ Courants	Subventions* par ETP \$ Constants
1982-83	320,452 \$	39040	8,208 \$	7,342 \$
1983-84	319,670 \$	41811	7,646 \$	6,485 \$
1984-85	298,498 \$	40749	7,325 \$	5,960 \$
1985-86	283,573 \$	40950	6,925 \$	5,427 \$

* Dollars constants 1981 = 100

Source: statistique Canada

Le budget de "Défi 87" est critiqué

par Helen Baxter

Rédactrice du Bulletin

En annonçant le 8 janvier qu'il affecterait 180 millions de dollars au programme d'emplois d'été pour les étudiants "Défi 87", le gouvernement fédéral s'est attiré les critiques des professeurs d'université, des étudiants et des partis de l'opposition de la Chambre des communes.

Le programme "Défi 87" subventionne le secteur privé et les groupes à but non lucratif en vue de créer des emplois d'été pour les étudiants. A l'annonce de ses intentions, le ministre d'Etat à la Jeunesse, M. Jean Charest, a déclaré que les sommes consacrées au programme seraient du même ordre que celles accordées en 1986.

"En maintenant le même niveau de financement que l'an dernier en cette période de restrictions budgétaires, nous démontrons clairement notre engagement à l'égard des étudiants et des étudiantes du Canada", a ajouté M. Charest.

Le ministre a signalé que le programme avait été créé, en 1986, plus de 90 000 emplois d'été. Il en espère autant cette année.

La Fédération canadienne des étudiants, l'ACPU et d'autres intervenants ont toutefois contesté cette annonce.

La porte-parole de la Fédération canadienne des étudiants, Mme Anne-Marie Turcotte, a déclaré que le gouvernement, lorsqu'il a

annoncé le programme pour 1986, a avancé un montant de 210 millions de dollars, dont 30 millions ont servi à embaucher des travailleurs pour le recensement national. Selon Mme Turcotte, le gouvernement joue avec les chiffres et les crédits de cette année représentent en fait une réduction de 30 millions de dollars par rapport à l'année dernière. Les crédits de cette année ne sont pas suffisants, a-t-elle ajouté.

L'ACPU a appuyé la position des étudiants sur cette question. Le président, M. Al Sharp, a déclaré qu'il était déraisonnable que le gouvernement gèle les fonds du programme au moment où le taux de chômage des jeunes est élevé et où les frais engagés par les étudiants pour fréquenter l'université augmentent rapidement.

Le critique néo-démocrate pour la jeunesse, M. Howard McCurdy, a vivement critiqué l'annonce du gouvernement et a qualifié de décevant l'engagement du fédéral envers les étudiants.

M. McCurdy a fait remarquer que le montant de 210 millions de dollars avancé l'année dernière avait été réduit de 30 millions cette année.

Il a ajouté que le même "niveau de financement" dont parle le ministre constitue, en réalité, une réduction de 14 pour cent du programme de l'année dernière.

Selon les termes du gouvernement, Défi 87 permettra de



"Défi 87": le gouvernement fédéral s'est attiré les critiques

verser 127 millions de dollars sous forme de subventions salariales aux organismes sans but lucratif ainsi qu'aux secteurs public et privé dans le cadre de la composante Emploi d'été/Expérience de travail (EÉET). Le programme EÉET continuera à mettre l'accent sur l'expérience de travail liée aux domaines d'études et aux objectifs de carrière des jeunes.

Le gouvernement affectera 8 millions de dollars aux ateliers d'orientation au travail conçus pour les décrocheurs du secondaire. Le solde des crédits servira à financer un programme de prêts aux étudiants, les programmes offerts par d'autres ministères fédéraux, les Centres d'emploi du Canada pour les étudiants ainsi que les divers coûts d'administration.

plus, avec les élections d'octobre, la préparation du budget a déjà trois mois de retard. Le discours du trône, en novembre, a montré un engagement général à l'égard de l'enseignement postsecondaire et a fait des références précises à la recherche et à la mise en valeur de l'enseignement.

Mme Pamela Smith, professeure à l'Université de Regina, a déclaré que le milieu universitaire était encouragé par ces engagements. Pour l'année 1986-1987, les universités ont eu droit à une hausse de 3 % et à la somme de 6,6 millions de dollars du fonds de renouvellement et de développement de la province. Même si ces fonds ne répartent pas les torts causés par le sous-financement de l'année précédente, ils représentent une amélioration sensible. Cependant, à l'heure actuelle, le milieu universitaire est conscient des pressions qui s'exercent sur les ressources de la province à cause du faible prix des grains et des matières premières. L'actif du gouvernement à ce chapitre depuis quelque temps et le fait qu'il se soit engagé envers l'éducation permettent d'espérer pour le mieux en 1987-1988.

Les hauts fonctionnaires font toutefois des mises en garde. Bien qu'il y ait un engagement envers l'enseignement postsecondaire, il est peu probable que des "macro"

hausse soient offertes. Les ministères, les commissions et les organismes reçoivent des crédits au mérite. Certains croient qu'il en sera de même avec les universités. Ces personnes savent très bien, également, que tous les fonds provenant des transferts fédéraux-provinciaux doivent être renégociés. Si des commissions sont effectuées au FPE, comme certains s'y attendent, le gouvernement provincial sera obligé de prendre des décisions radicales. Les tiroirs de la caisse sont vides. De plus, les universités continuent d'engager des dépenses d'immobilisation, au grand désarroi du gouvernement provincial. De son point de vue, le problème des universités est de faire le meilleur usage des crédits qui leur sont impartis.

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Négociations/ Bargaining

Robert Léger/CAUT



University of Toronto

A Dispute Resolution Panel, chaired by Donald R. Munroe, has published its award on the salaries and benefits of the members of the University of Toronto Faculty Association (UTFA) for 1986/87. The award includes an across-the-board increase on scale of 4.5 percent effective July 1, 1986 plus a further across-the-board increase on scale of 2.0 percent effective May 1, 1987 (calculated on salary as of May 1, 1987). The increase in the benefits package is costed at 0.12 percent. The association nominee and the university nominee both dissented. One felt that the award was too low and the other that it was too high. The award is binding on UTFA, but not on the Governing Council which can repudiate it. However, if the Governing Council rejects this award, the next award will be binding on both parties.

University of British Columbia

At the time of writing, hearings are underway for an interest arbitration on the salary and benefits of the members of the University of British Columbia Faculty Association.

Université de Moncton

L'Association des bibliothécaires et des professeurs de l'Université de Moncton (ABPMU) a fait une demande de nomination d'un conciliateur le 13 janvier 1987. La négociation ne porte que sur une partie de la convention collective, essentiellement sur les clauses monétaires. D'après l'ABPMU, les points en litige seraient le régime de retraite, le régime d'assurance-maladie, le congé de recherche, l'achat d'ordinateurs personnels et les demandes salariales. L'Association reproche aussi à l'employeur ses "inconsistances continues dans ses propositions". Par contre, les deux parties se sont mis d'accord sur six autres clauses.

Memorial University of Newfoundland

The hearings before the Newfoundland Labour Relations Board continue. The Memorial University of Newfoundland Faculty Association hopes (at the time of writing) to finish presenting its evidence by Friday, January 23. The employer will then provide its evidence and eight days of hearings are scheduled for February.



University of Alberta
Edmonton

Chairman Department of Mathematics

Applications and nominations are invited for the position of Chairman of the Department of Mathematics at the University of Alberta. The Department of Mathematics is in the Faculty of Science and consists of sixty (60) academic staff and nine (9) support staff.

We are seeking candidates with excellent leadership qualities, an outstanding research record and a dedication to teaching at the undergraduate and graduate level.

The position is available July 1, 1987 and the salary and rank will be commensurate with experience. Applications or nominations, including a detailed curriculum vitae and the names of three referees, should be received by March 16, 1987 and addressed to:

Dr. R.D. Bercov
Acting Dean of Science
University of Alberta
Edmonton, Alberta, Canada
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Coup d'oeil sur les provinces

par Rosalind Riseborough
Agent de recherches,
ACPU

Alberta: Le gouvernement de l'Alberta a annoncé que les subventions de fonctionnement des universités seraient réduites de 3,0 % en 1987-1988. Il ne s'agit pas d'une mesure isolée. Elle sera suivie d'autres compressions générales dans les budgets de fonctionnement au cours des prochaines années. D'autres volets des subventions aux universités pour 1987-1988 n'ont pas encore été annoncés. Toutefois, on discute présentement de la possibilité de lever la barrière entre les subventions d'immobilisation et de fonctionnement. Mark Sandilands, président de la CAFA, a déclaré que les hausses annuelles de subventions étaient maintenant chose du passé.

Québec: Plusieurs universités québécoises ont accumulé d'importants déficits. On prévoit pour 1985-1986 une dette cumulative de 24 millions de dollars pour l'Université Concordia, de 26,7 millions pour l'Université de Montréal, de 17,9 millions pour l'Université McGill et de 15,2 millions pour l'Université de Sherbrooke. Au début de novembre, le ministre de l'Éducation, M. Claude Ryan, a déclaré que ces dettes seraient négociées avec chaque université.

Dans une entrevue récente au *Devoir*, le premier ministre, M. Bourassa, a révélé que davantage de compressions étaient prévues dans le budget de 1987-1988. Il n'a pas encore annoncé les secteurs qui seront touchés par ces compressions.

Par ailleurs, on a récemment déclaré que le gouvernement effectuerait de nouveaux investissements dans le secteur universitaire.

Ontario: Au début de novembre, le trésorier de l'Ontario, M. Robert Nixon, et le ministre des Collèges et Universités, M. Gregory Sorbara, ont annoncé une hausse générale de 7,3 % des subventions aux universités pour 1987-1988. Comme l'a fait remarquer Howard Epstein de l'OCUFA, cette hausse, ajoutée à celle de 8 % accordée en 1986-1987, constituent deux mesures visant à corriger dix années de sous-financement des universités ontariennes. M. Epstein a ajouté qu'il faudrait au moins dix ans pour contrebalancer le sous-financement de la dernière décennie. Il regrette seulement que de plus grandes mesures n'aient pas été prises.

Saskatchewan: On n'a pas encore déterminé, en Saskatchewan, le niveau de hausse du financement de l'enseignement postsecondaire pour 1987-1988. Les suppositions vont de 0 % à 4 %. De

University financing update: some gains, some losses

by Rosalind Riseborough
CAUT staff

Alberta: The Provincial Government of Alberta has announced a 3.0% cut in the operating grants to universities for 1987-88. This cut is not just a one-time deal, but will be the first in a series of general cuts in operating budgets over the next few years. Other portions of the 1987-88 grants to universities have not yet been announced, however the possibility of removing the barrier between capital and operating grants is

under discussion. As Mark Sandilands, President of CAFA, remarked, "Yearly increases in grants are now history."

Quebec: Several Quebec universities have amassed large deficits. Among others, the "predicted cumulative debts" for 1985-86 were reported to be \$24 million for Concordia, \$26.7 million for Montreal, \$17.9 million for McGill, and \$15.2 million for Sherbrooke. At the beginning of November, the Minister of Education, Claude Ryan,

declared that these debts would be negotiated with each university.

In a recent interview with *Le Devoir*, Premier Bourassa revealed that there will be more cuts in the provincial budget in 1987-88. It has not yet been announced which sectors will be affected by the cuts.

There has also been a recent declaration that the government will be making no new investments in the university sector.

Ontario: In early November, the Treasurer of Ontario, Robert Nixon, and the Minister of Colleges and Universities, Gregory Sorbara, announced an overall increase of 7.3% in operating grants to universities for 1987-88. As Howard Epstein of OCUFA remarked, this increase, together with the 8% increase

granted in 1986-87, are two steps towards correcting ten years of underfunding Ontario universities. Mr. Epstein added that it will take at least a decade to counterbalance the underfunding of the last decade. His only regret was that larger steps were not taken.

Saskatchewan: In Saskatchewan they're still guessing about the level of increase for PSE for 1987-88. Guesses about the base increase range from 0% to 4%. Furthermore, the October election means that budget preparation is now about three months behind. The November Throne Speech did indicate positive general commitments to PSE and made specific reference to research and general education enhancements.

Professor Pamela Smith of

the University of Regina reported that "The university community is encouraged by these commitments." Last year, in 1986-87, the universities received a 3% increase and \$6.6 million from the Provincial Renewal and Development Fund. While these amounts did not undo the damage of previous years' underfunding they represent a considerable improvement. Today, however, the university community is aware of a great strain on the province's resources (owing to low grain prices and low primary resources prices). But the recent provincial record and the fact that the province has made commitments to education encourages positive expectations for 1987-88 nonetheless.

Cautions are raised,

however, by those in government. While the commitment to PSE is there, some doubt that "macro" percentage increases are likely or possible. Government departments, boards and agencies are on the merit system; some believe that this will be the trend for universities. They're also aware that the whole "pot" of federal-provincial transfers is up for renegotiation. If cuts are made on EPF as some expect, the province will be forced to make some tough decisions. The scope for raising revenue is not there. Furthermore, universities continue to make capital expenditures, much to the dismay of the province. From the provincial government perspective the issue confronting universities is how to make the very best use of the dollars granted.

CHALLENGE 1

CAUT and others.

Spokesperson for the CFS, Anne Marie Turcotte, pointed out that when the government announced the program for 1986 it gave a \$210 million figure; \$30 million of this went to hire workers for the national census. Ms. Turcotte said the government is playing with the figures and that this year's allocation for the program actually represents a cut of \$30 million from last year. The present allocation is not enough, she said.

The CAUT supported the students' stand on the issue. President Al Sharp said that "it seems unreasonable that the government is freezing funds for the program at a time when youth unemployment remains high and at a time when costs for students attending university are increasing rapidly."

"The same amount of money this year will result in fewer jobs than last year," he added.

The announcement also came under fire from the New Democratic Party youth critic Howard McCurdy who

called the plan "a disappointing demonstration of the government's commitment to students."

"The 'same level' of funds the minister speaks of for this year is in fact a 14 per cent cut from last year's program," Mr. McCurdy said.

The government says the bulk of the Challenge '87 fund — \$127 million — will provide subsidies to non-profit organizations as well as the public and private sectors through the Summer Employment/Experience Development (SEED) component. SEED emphasizes work experience related to students' fields of study and career goals as well as jobs for younger students.

Eight million dollars has been allocated to work orientation workshops which are geared to high school dropouts. The remaining funds are for a student loan program, financial support to programs in other government departments, operating Canada employment centres for students and other administrative costs.

Pension law changes behind schedule

Reprinted from THE GLOBE AND MAIL (Canadian Press)

OTTAWA — About 2.2 million workers who have been waiting for years to get a better deal from their company pension plans will have to wait still longer.

Higher standards for plans that were first endorsed by Ottawa and the provinces in 1984 were supposed to come into force Jan. 1, but most governments are running a year or more behind schedule.

The Canadian Life and Health Insurance Association calls the delays in getting the changes passed into law unconscionable.

"I just think that the debate on pension reform has gone on for 10 years now, and it shouldn't take 10 years to

make some of these changes," said Frank Speed, vice-president for life insurance and annuities.

To date, only Alberta and the federal Government have passed legislation to take effect Jan. 1 that reflects the federal-provincial consensus on pension reform. Ontario recently introduced similar legislation that will not be passed before spring, but it intends to make many provisions retroactive to Jan. 1.

The three pieces of legislation together would cover about 2.4 million members of company pension plans. Another 2.2 million plan members are in jurisdictions that are dragging their feet.

Even Ottawa is late in enacting reforms for about

400,000 federal employees. The pension bill passed by Parliament last summer covered only employees of federally regulated industries such as banking, inter-provincial transportation and broadcasting.

Pension reform dates back to 1976, but it's kept getting sidetracked in the years that followed. Extended discussions between federal and provincial officials finally led to a consensus in June, 1984, that was expected to be enacted in all parts of the country in 1985.

The target date got pushed back to Jan. 1, 1987, and now it may not even be met by Jan. 1, 1988.

The federal-provincial consensus was reflected in the new Pension Benefits Standards Act passed by Parliament last summer. It provides for higher minimum standards in a number of areas:

□ Pension plans will be portable so people do not lose their future benefits when they change jobs.

□ Regular part-time workers as well as full-timers will be eligible to join plans after two years of employment.

□ Plans will have to provide for survivor's benefits equal to at least 60 per cent of a deceased plan member's pension.

□ Sexual discrimination is prohibited. After Jan. 1, men and women must pay the same contributions to their pension plans and must receive the same benefits from those plans.

□ Contributions made after Jan. 1 will be vested and locked in after two years. Among other things, that means pension plans will eventually be used for retirement income rather than being cashed in early and used to buy a new car or pay off the mortgage.

□ The age of retirement will be flexible. Workers who are willing to retire on less than full pensions will be able to retire up to 10 years earlier than normal.

EXECUTIVE DIRECTOR ASSOCIATION OF CANADIAN UNIVERSITIES FOR NORTHERN STUDIES

ACUNS is seeking an Executive Director whose appointment would commence on July 1, 1987. ACUNS is a dynamic, growing, association which now has 35 member universities from coast to coast. Through these members, it deals with hundreds of faculty and many thousands of students involved in Northern teaching and research. It deals, on behalf of this clientele, with governments and the private sector and universities abroad. It has recently organized a number of major conferences including Education, Research, Information Systems and the North; Arctic Heritage; and the first National Student Conference on Northern Studies. Proceedings of these and other events are being published in book form. The Association also publishes an influential quarterly newsletter, *Northline/Point Nord*.

Through its Canadian Northern Studies Trust, ACUNS provides funding for students who live and work in the North. Its Northern Studentships, for example, are worth \$10,000 each.

The position requires ability to work with Canadian universities, industry, government, business, native groups and others interested in northern education and research. Preference will be given to candidates with a demonstrated knowledge of education and research in the North. Management experience, preferably in a capacity which would provide familiarity with the agencies and groups involved in Northern studies, is desirable. Bilingualism is an asset.

Term appointment, ACUNS is willing to consider a variety of arrangements with universities or other agencies to attract the right person to this challenging position. Remuneration at university scale. Submit résumés or inquiries by 13 March 1987 to:

Marc-Adelard Tremblay, President
Association of Canadian Universities for Northern Studies
130 Albert Street, Suite 1915
Ottawa, Ontario K1P 5G4

DIRECTEUR(RICE) GÉNÉRAL(E) POUR L'ASSOCIATION UNIVERSITAIRE CANADIENNE D'ÉTUDES NORDIQUES

L'AUCEN recherche une (le) directeur(ice) général(e) qui devrait entrer en fonctions le 1^{er} juillet 1987. Notre Association est un organisme dynamique en pleine croissance, comprenant actuellement 35 universités membres de toutes les régions du Canada. Par le truchement de ces universités, elle intervient auprès de centaines de professeurs s'intéressant aux questions nordiques et de plusieurs milliers d'étudiants s'instruisant et effectuant des recherches en ces domaines. L'AUCEN leur sert de porte-parole en traitant avec les divers paliers d'administration publique, les entreprises privées et les universités étrangères.

Par le canal de sa Fiducielle canadienne d'études nordiques, l'AUCEN aide financièrement les étudiants qui vivent ou qui oeuvrent dans le Nord canadien.

Le poste de directeur général exige que son titulaire soit capable d'oeuvrer de concert avec les universités canadiennes, les entreprises industrielles, les organismes publics, les associations autochtones et les autres groupes s'intéressant à l'enseignement et à la recherche dans le Nord. L'AUCEN accordera la préférence aux candidats(ies) ayant une connaissance manifeste de l'enseignement et de la recherche dans le Nord. Il serait bon qu'ils aient une expérience de gestionnaire, préférablement dans un secteur en relations constantes avec les organismes et les groupes s'occupant d'études nordiques. La connaissance de la seconde langue officielle serait un atout.

La nomination à ce poste sera de durée déterminée. L'AUCEN accepte de prendre en considération divers arrangements avec les universités ou les organismes employant la personne de valeur qu'elle désire recruter pour ce poste où elle pourra se surpasser. Le traitement sera de niveau universitaire. Veuillez envoyer votre curriculum vitae ou votre demande d'information avant le 13 mars 1987 à l'adresse suivante:

M. Marc-Adelard Tremblay, Président
Association universitaire canadienne d'études nordiques
Bureau 1915, 130, rue Albert
Ottawa, Ontario K1P 5G4

Gov't should increase research funds: CAUT

In January, three researchers at the University of Toronto — Dr. Bernard Leibel, Dr. Julio Martin and Dr. Walter Zingg — announced important new discoveries in the area of diabetes research and transplant rejection. CAUT wrote to the faculty members in question congratulating them on their success. The President of CAUT, Al Sharp, also wrote to all Conservative members of the federal Parliament reminding them of this development and at the same

time pointing out that the federal government had frozen to — Dr. Bernard Leibel, Dr. Julio Martin and Dr. Walter Zingg — announced important new discoveries in the area of diabetes research and transplant rejection. CAUT wrote to the faculty members in question congratulating them on their success. The President of CAUT, Al Sharp, also wrote to all Conservative members of the federal Parliament reminding them of this development and at the same

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CAUT INCOME TAX GUIDE 1986

Preface notes

1. All references are to the Income Tax except as where otherwise noted.
2. The figures in the 'French' quotation marks («») refer to the corresponding sections of the Taxation Act of the Province of Quebec.
3. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.
4. There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.
5. Interpretation bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R'.
6. The Federal Budget of May 23, 1985 made certain proposals relative to tax incentives for retirement savings. Recently, the Minister of Finance tabled a motion to amend the Income Tax Act which contained similar rules but delayed implementation. Comment on these proposals follows below.

The more recent budget of February 26, 1986 clarified some anomalies in the new Alternative Minimum Tax and increased the rate of tax paid by individuals on the receipt of Canadian dividends from approximately 26% to 36% depending on province of residence, with effect in 1987. We can probably expect to see more changes in future budgets as the current discussions of Tax Reform are brought into legislation.

The income tax consequences of the distinction between employment and business income.

The Income Tax Act contains no statutory definition of 'income' although Section 3 «29» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 «32-33, 36-40». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses other than payments on account of capital which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

Income from employment

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470 enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income. A special release amending certain paragraphs of IT-470 was issued on May 25, 1984, applicable as of January 1, 1982.

Since dealing with the income tax implications of Wage Loss Replacement Plans (Long Term Disability) in particular and with fringe benefits in general are available from CAUT or OCUFA.

Fringe benefits included in income

Examples of fringe benefits which must be included in income from

employment are:

- a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;
 - b) allowances for personal or living expenses received from his employer;
 - c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment (except in the Quebec Income Tax Act) may be allowed if the personal use is less than 12,000 kilometres per annum. The personal portion of operation costs is a separately calculated benefit, based on the personal kilometres driven;
 - d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. (Consult the study mentioned above and IT-428 for further details);
 - e) that part of a premium paid by the university for group life insurance in excess of \$25,000;
 - f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances after 1978.
- After May 23, 1985, if an employee moves to a new house at least 40 kilometres closer to his new location, the benefit will be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a \$25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended.
- a) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their children;
 - b) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows:
 - i) \$2,000 for each year an individual was employed by the employer or a related party; plus
 - ii) \$1,500 for each year that the employer's contribution to an RPP had not vested at the time of retirement.
- These transfers must be made either in the year the payment is received or within 60 days after the end of the year.
- Proposed pension reforms which are referred to elsewhere in this guide provide that, for retirements after 1986, the amount of retiring allowances which may be transferred to an RRSP will be limited to \$2,000 per year of service after 1986. The current maximum is \$3,500 per year. For those anticipating retirement shortly, it would be well to verify the legislation as it is enacted.

Fringe benefits not included in income

Examples of fringe benefits which need not be included in income are as follows:

- a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;
- b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee;
- c) an employer's contributions to a private health services plan, including dental services for employees as well as the value of benefits flowing from the plans;
- d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
- e) free parking provided for employees;
- f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;
- g) the employer's contributions to a wage loss replacement plan for employees. (See the study referred to above for full details);
- h) transportation passes except for airline passes under certain space-confirmed basis.

Income from a business

Many teachers provide services as independent contractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income the teacher may deduct such expenses

as are allowable from business or professional income, however, the \$500 employment expense deduction will not be available against this income.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

Contract for services

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

- a) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).
- b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.
- c) The employment of the services of others by a teacher in carrying out his contractual obligation is evidence of a contract for services.
- d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests applied by the courts in some of the recent cases on the subject of self-employment. The four tests are: 1. the control test; 2. the integration test; 3. the economic reality test and 4. the specific result test. Details relating to these tests can be found in the Tax Column of the December, 1980 issue of the CAUT Bulletin. Copies of this information are available from CAUT on request.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP «OPP» or UIC on these payments. Administratively, this greatly strengthens the teacher's position when he reports the fees as business income on his tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading his District Taxation Office that it is business income. His expense for the services would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». Many universities will honour such requests.

Clearly, it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in his home in order to earn business income, the expenses of that office are deductible from his business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that he must make up for this deficiency when his annual income tax is assessed subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's 'Net Income' for a taxation year, he is required to make quarterly instalment payments, failing which interest will be charged on the deficiency. (See Individual Income Tax Return for calculation of 'Net Income'). (Subsection 156 (1) «1026»).

Deductions from employment income

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deduc-

tions are allowable. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable. Allowable deductions from employment income include the following:

- a) *Employment expenses* — available to all employees except corporate directors up to 20% (in Quebec, 6%) of employment income with a limit of \$500. (Paragraph 8 (1) (a) «60».)
- b) *Legal expenses* — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77».)
- c) *Teacher's exchange fund* — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79».)
- d) *Travelling expenses* — incurred by an employee.
- i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, and;
- ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment are however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. (Paragraph 8 (1) (j) «64»). (IT-272R (See "Automobile Expenses" below).)

In Quebec the interest paid on a loan, made for the purchase of an automobile is deductible starting in 1984. The deduction is the lesser of 20% of the interest paid on the loan or \$500.

- e) *Dues and other expenses of professional societies* — deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) «68».)
- i) *Family association fees* — qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (i) «68b».)
- ii) *Office rent, salary to an assistant or substitute, or cost of supplies* if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (j) «69».)
- iii) *Employment insurance premium* — (Paragraph 8 (1) (k) «70a».)

g) *Canada or Quebec Pension Plan contributions* — Paragraph 8 (1) (L) «70b».)

h) *Contributions to a registered pension plan (RPP)* — up to \$3,500 (\$5,500 in Quebec) each year in respect of current services if reported by the employer from salary. (Paragraph 8 (1) (m) «70R, 71».) If the employee's contractual contribution to the plan is less than \$3,500 (\$5,500 in Quebec) then all or part of the shortfall may be made up through voluntary contributions if the plan so provides.

If you are considering additional voluntary contributions to your Registered Pension Plan, it would be advisable to obtain professional advice due to ongoing changes in this area.

In other words, a teacher may put as much as \$7,000 (\$11,000 in Quebec) a year into his registered pension plan.

i) *Contributions to a registered retirement savings plan (RRSP)* — a teacher may choose to supplement his university pension by paying premiums into a registered retirement savings plan. Such premiums are deductible to a limit of the lesser of 20% of earned income and \$3,500; minus the amount of registered pension fund contribution including both current and past service contributions. If paid within 60 days after December 31, the RRSP contribution may be treated as if it was paid in the prior year, in which case it will be measured against RPP contributions of that year for deductibility.

Should a teacher contribute at least \$3,500 to his RPP (either for current services, past services or both), he/she will not be entitled to any deduction for any amount contributed to an RRSP.

If you do contribute to an RRSP and you cannot deduct the contribution in that or the prior year, because for example you have contributed \$3,500 or more to an RPP, you may obtain a refund of the excess contribution from the issuer of the plan for this purpose. In the year you receive a refund of your excess contribution, the amount received must normally be included in your income and is subject to tax. However, the refund will not be taxable if the refund of the excess is received before the end of the year following that in which the Assessment Notice disallowing the deduction is received.

For example, suppose you contribute \$1,000 to an RRSP in January 1986, which you cannot deduct in either 1985 or 1986, and your 1985 return is assessed in 1986 disallowing the \$1,000 deduction (you may not have even claimed it knowing it was not deductible). The refund of the \$1,000 must be received by the end of 1987 to be exempt from tax.

Where the contribution in a year in respect of an RRSP is in excess of \$5,500, the refund of the excess contribution will be fully taxable. Alternatively, if such an excess is left in the plan, there will be a penalty tax of 1% per month levied on the excess contributions until repaid.

As referred to in Item #6 of the Preface Notes, new rules have been recently proposed to contribution limits to the RRSP's for those who are not entitled to benefits under a registered pension plan. Maximum contributions for 1986 and 1987 are \$7,500 with the condition that contributions not exceed 20% of earned income. For those entitled to such benefits, contributions are limited to \$3,500 less registered pension plan contributions.

After 1987 it is proposed that limits will increase subject to a maximum of 18% of earned income. These limits (which reach \$15,500 in 1991) will be reduced by a "Pension Adjustment" for those who are members of a registered pension plan. The adjust-

ments will be based on the prior year. Employers will be required to report each individual's Pension Adjustment to Revenue Canada which will then be able to report the RRSP limit to the taxpayer.

Beginning in 1988 the unused portion of permitted amounts an individual could contribute to an RRSP may be carried forward for up to ten years.

It is worth mentioning that as an alternative to contributing to your own RRSP, you may contribute to a plan in the name of your spouse up to the same limits. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be remembered that spousal plan contributions deductible in the current year and deducted in the previous two years must be included in the income of the contributor if withdrawn during the year. (Subsections 86 (8.2), (8.3), (8.4) and (8.7) «31, 1», «31.3, 21.4, 31.5».) The deductibility of interest on funds borrowed to contribute to registered pension plans (RPPs) and registered retirement savings plans (RRSPs) is not permitted after March 30, 1983. Taxpayers who contribute their own savings to these plans will be unaffected.

Since March 30, 1983 any deduction is prohibited for interest or indebtedness incurred for the purpose of making a contribution to a registered pension plan or RPP a registered retirement savings plan (RRSP).

For the 1982 and subsequent taxation years, a taxpayer will be allowed to transfer funds on a tax-free basis from his/her registered retirement savings plan to a registered retirement savings plan for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Until recently, a taxpayer nearing retirement was offered two choices for funds held in an RRSP: either convert the balance into a life annuity before his 71st birthday, or withdraw the funds before that time and pay tax on them immediately. These rules were amended in 1978 to offer at least two further alternatives.

Now, before the end of the year in which you reach age 71, you will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

- an annuity for a fixed term of up to 90 years;
- an annuity for a fixed term of up to 90 years;
- a new plan, called a registered retirement income fund (RRIF), out of which payments will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse — so that payments out of the fixed term annuity or the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

For 1986 and subsequent years, individuals are permitted to have more than one RRIF. In addition, it is now permissible to withdraw any amount above the minimum presently prescribed in a year from an RRIF. Payments from an RRIF may now start at any time after the purchase of the RRIF rather than in the following calendar year as was the case previously.

An article entitled "Income Tax and Senior Citizen" has been published by CAUT and copies are available upon request from CAUT or OCUEFA. The article deals with a number of income tax issues which are of particular interest to persons who are provincially or who have reached retirement age.

i) *Contributions to a registered home ownership saving plan (RHOSP)* — The RHOSP program was discontinued at December 31, 1985 and contributions made after May 22, 1985 are not deductible for tax purposes. Funds invested in an RHOSP on or before May 22, 1985 continue to earn investment income free of federal tax until December 31, 1987. After that date the income will be taxable (except for Quebec) but the value at December 31, 1985 may be withdrawn at any time without any federal tax. All withdrawals are taxable in Quebec unless used for the purchase of a house.

k) *Moving expenses* are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse has sold their old residence as a result of the move. (Paragraph 62 (3) «50».) There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release IT 178R2 and form T1-M.)

If the moving expenses are greater than the income earned at the new location, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence for at least one of which was in Canada, if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

l) *Child care expenses* may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. In Quebec as of 1986, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no

expense is incurred. However, summer camp costs up to \$60 per week are claimable (in Quebec, \$70 for children under 6, \$35 for others). Attendance at hockey and similar schools also qualifies. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1).) These parents, and others who have been deemed by the Income Tax Act to be residents in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250 (1) unless he falls into one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See *Residency* discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses".)

m) *Proposed self-funded leave of absence*

On July 31, 1986 the Minister of Finance issued draft regulations relating to salary deferral arrangements. It is proposed that employees may defer up to 30% of salary to be taxed in the year it is received as a self-funded leave of absence. Please note that such proposals may not become law. Unfortunately, the length of time between proposals and legislation makes tax planning more difficult.

n) *Stock Savings Plan (SSP) (Quebec residents only)*

An individual residing in Quebec at the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks or 20% of his earned income less contributions to a Registered Pension Plan (RPP), or a Registered Retirement Savings Plan (RRSP). However, the total of all contributions to the three plans cannot exceed \$12,000. Thus, a teacher with an income of \$40,000 and contributions of \$3,500 to a RPP and a RRSP may invest \$4,500 in a SSP, i.e. 20% of \$40,000 less \$3,500. A particularly interesting feature is the permanent tax savings if the stocks are left at least two years in the Plan. Stocks will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates must be sent directly to a broker and held by them for safe keeping. Finally, certain stocks are eligible for a deduction equal to 100% of their purchase price, certain others for a 75% deduction and still others (large corporations) for a 50% deduction.

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e. a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. They must be prepared to document such expenses if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense meets the normal tests. Care must be taken in the computation of office expenses as the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Special note: taxation of artists and writers

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984.

On March 17, 1986 Revenue Canada issued Bulletin IT-504. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. The bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes.

Artists, writers and musicians should also refer to IT-311 which covers the allowable expenses of musicians and self-employed performers and IT-312 which contains guidelines on whether such individuals are employees or self-employed. CAUT will be happy to advise anyone requiring clarification of points in these areas.

Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning, etc. and the cost of capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they are not claimed for the following reasons:

- a) capital cost allowances are subject to recapture upon the sale of the property, or upon the conversion of the property to personal use, if no actual decline in value has occurred. Under present inflation-

any conditions a decline in value is very unlikely to occur, which would nullify any allowance gained by claiming the allowance; b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R2, paragraphs 35, 36 and 37.) Only one home per married couple is eligible for the principle residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax on any capital gain, whether or not capital cost allowance is claimed. (IT-120R2, paragraph 33.)

Capital cost allowance on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rate under Class 8 is 20% and is applied to the fair market value at the time they were converted from personal to business use or to cost if acquired directly for business purposes. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be 20% of the residual balance which is described as the "undepreciated capital cost". (See example below.) Property acquired during the year is eligible for only one-half of the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and of the portion reasonably allocable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed. He/she should be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between the office and the premises of his clients.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the assets in the class, being the original cost less accumulated depreciation. In Quebec, the capital cost depreciation is limited to 1/5 of the depreciation to which the contributor would have right if he used his automobile solely for business affairs. The rate of depreciation will then generally be reduced to 6%. Finally, in Quebec the maximum eligible capital cost is \$12,000, for automobiles acquired on or before May 22, 1984, and the maximum eligible capital cost is \$16,000, for automobiles acquired after May 22, 1984.

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

If the taxpayer has traded in his car during the year he must add the purchase price of the new car to the undepreciated residue or undepreciated capital cost of the old car. For the purposes of calculating the capital cost allowance in the year of acquisition, the taxpayer would first calculate the capital cost allowance on the undepreciated balance at the beginning of the year, and add it to the calculation of capital cost allowance on one-half the cost of acquisition less the proceeds of disposition in the year.

If there were no acquisitions in the subsequent year, capital cost allowance would be calculated in the normal manner on the full undepreciated capital cost at the end of the taxation year.

An example may clarify:

Car purchased in 1983 for	\$10,000
Capital cost allowance for 1983	
30% of \$10,000 X 1/2	1,500
Undepreciated capital cost	
December 31, 1983	8,500
Capital cost allowance for 1984	
30% of \$8,500	2,550
Undepreciated capital cost	
December 31, 1984	5,950
Capital cost allowance for 1985	
30% of \$5,950	1,785
Undepreciated capital cost	
December 31, 1985	4,165

In 1986 the taxpayer traded this car in for a new one priced at \$12,000. He paid \$3,000 in cash and received a trade-in allowance of \$4,000. The new capital cost allowance is determined by setting up notional separate classes for both the old and the new cars, as follows:

Capital cost allowances for 1986	
1st car — 30% of \$4,165	\$ 1,250
2nd car — 30% of (\$12,000 - 4,000)	1,200
	2,450

The undepreciated capital cost at the beginning of 1987 would be \$9,715 (4,165 plus 12,000, less 4,000, less 2,450).

His statement of automobile expenses for 1986 might comprise the following:

Operating expenses	
Gasoline	\$2,000
Car wash	45
Parking	40
Repairs	150
License	45
Insurance	400
Finance charges	300
	\$2,980
Capital cost allowance	2,450

Total	5,430
Kilometres travelled	
Old car — odometer reading when sold	64,000
— odometer reading January 1, 1986	53,000
Kilometres — old car	11,000
New car — odometer reading December 31, 1986	9,700
Total kilometres — both cars	20,700

Cost per kilometre — 26 cents

(5,430 ÷ 20,700)

Total business use of automobile for the year... 3,000 km
Automobile expense claim = 3,000 X 26... \$780

For Quebec income tax special rules apply for automobiles used for personal and for business purposes, as follows:

- registration, driver's licence and insurance costs are not deductible;
- beginning in 1984, interest on a loan made to purchase an automobile is deductible only to the extent of the lesser of \$500 or 20% of the interest expenses;
- repairs, maintenance and fuel costs are deductible only to the extent that the business portion thereof exceeds \$100 per month of operation;
- the maximum capital cost on which capital cost allowance may be calculated is \$12,000, or, for an automobile acquired after May 22, 1984, \$16,000.

Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" below.)

The following statement is a typical example:
Income Statement for the Year Ending December 31
Income — professional fees earned... \$4,000

Expenses	
Office (see statement below)	\$460
Stationery and supplies	50
Books and periodicals	200
Professional society fees	60
Automobile (see above)	480
Capital cost allowance — furnishings	480
Total	\$1,730
Net professional income	\$2,270

Statement of office expenses

Realty taxes	\$1,000
Interest on mortgage	1,600
Insurance	200
Heat	600
Telephone	150
Water	75
Light	55
Total	\$3,680
One-eightieth of the office occupies one room of average size in an eight-room house.	\$460

Statement of capital cost allowance — furnishings and equipment Class 8 — 20%

Undepreciated capital cost	
January 1, 1986	\$2,000
Purchase — electric typewriter	850
	2,850
Less proceeds of disposal of old typewriter	50
December 31, 1986	2,800
Capital cost allowance for 1986	
20% of 2,800	400
20% of (850 - 50)	80
	480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciated and taxable capital gains when the property is sold or converted to personal use.

Personal Service Corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

Such corporations now pay a federal tax of 46% less a 10% abatement, plus provincial tax which varies from 10% to 16%, for an overall rate of 46% to 52%.

To ensure that individuals who use such corporations do not retain any undue advantage through the corporation, the only deductions allowed to the corporations are the wages, salaries and other employment benefits paid to these incorporated individuals.

Fiscal Year

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1986. The income for the twelve months ending January 31, 1986 will not be reported by the taxpayer until he/she files the 1986 income tax return, in spite of the fact that 11/12ths of the business income was earned in 1985. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248 (1) "Fiscal period".)

It is worth remembering that each type of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected.

Capital gains exemption

As indicated in the 1985 Tax Guide, a lifetime exemption is now

available to offset capital gains. This exemption started at \$20,000 in 1983, is \$50,000 in 1986, and is scheduled to be \$100,000 in 1987, \$200,000 in 1988, \$300,000 in 1989 and \$500,000 thereafter. It should be noted that these figures represent gross capital gains. Only one-half of such gains are included in taxable income.

There has been concern expressed that with additional tax reform these exemptions may be eliminated. Those who hold this view should consider selling capital property which has increased in value since acquisition. Such a sale may be to a family member, keeping in mind that the sale must be at fair market value.

Alternative minimum tax

There has recently been a good deal of attention paid to tax reform by the communications media. Among the proposals discussed has been the Alternative Minimum Tax which will take effect in 1986. This represents an attempt to ensure that all taxpayers pay their fair share. Because of changes to the original proposals and a \$40,000 income exemption, this new tax will likely apply only to large capital gains, tax-sheltered income and estates where large amounts have been transferred to pension plans or RRSP's after 1985.

Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable, regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented; or the date when the bill would have been presented if there were no delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve against the possibility of non-payment for goods or services still to be rendered in the future. (Paragraphs 20 (1) (m) and (n) e140, 150, 152n.)

Scholarships, fellowships, bursaries, prizes and research grants

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17.)

Scholarships, fellowships, bursaries and prizes

Paragraph 56 (1) (n) e312g requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. Where a grantee receives payments of \$500 or more in two successive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 e347-356n.)

Research grants

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (n) e312g) (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses. (Paragraph 56 (1) (o) e312h) and the \$500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada, Taxation has expressed its view of what it has considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university.

A researcher is entitled to claim his/her expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his work. (IT-75R2, paragraph 29.) The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependents is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependents.

Substantants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, plan copying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31.)

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his eligible expenses supported by receipts where practical. Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded.

ed. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$50 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment on funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct up to \$1,000 of research expenses in any taxation year. This is the total amount of his research expenses for that year.

Sabbatical leaves

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

On February 25, 1983 Revenue Canada, Taxation issued IT-221R2 dealing with sabbaticals. The bulletin is applicable to individuals leaving Canada after May 26, 1980. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties in leaving Canada, and if there is evidence that he/she has returned to Canada at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependants and personal property and social ties.

Dwelling Place. "An individual who leaves Canada, but ensures that his dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it to an arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependents. "If a married individual leaves Canada, but his spouse and dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties. "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g., furniture, clothing, automobile, bank accounts, credit cards, etc.) or social ties (e.g., resident club memberships, etc.) within Canada after his departure."

Other Residential Ties. Other ties that may be relevant are the retention of:

- a) provincial hospitalization and medical insurance coverage;
- b) a seasonal residence in Canada;
- c) professional or other memberships in Canada (on a resident basis); and
- d) family allowance payments.

Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. Since 1984, an employee may be granted an income-tax reduction equal to 80% of his overseas remuneration. This credit is based on maximum annual remuneration of \$80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

Research expenses

A university teacher who plans to earn on research during sabbatical leave should arrange his affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to the residence status, as determined by the new guidelines in IT-221R2 as discussed above.

Sabbaticals - Residents of Canada. - If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his world income. If he is obliged to pay income taxes on any part of his world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, he should make certain that he receives sufficient sabbatical income in the form of research grants to cover his research expenses.

Sabbaticals - Non-residents of Canada. - Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc.; (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included

in class (a) above, (IT-75R2, paragraph 35), and until 1981 was allowed personal exemptions according to residents in the rate of his Canadian income to his world income (IT-171, paragraph 4). However, for 1982 non-residents are allowed to claim such personal exemptions only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. For 1983 and subsequent years this limitation was broadened to allow exemptions, medical expenses and certain other deductions where there are certain additional types of income as specified in Section 115. Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who has previously been a non-resident of Canada in a previous year if: a) the work is performed outside Canada; and b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income (b) and (c) above, will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only on income from sources within Canada. He may, however, become taxable on part or all of his world income in the new country of his assignment.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian tax otherwise applicable to the foreign income. This deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094». A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly for a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

Canadian investment income of non-residents

With a few minor exceptions, dividends, interest, rents, royalties and other passive income interest, payable to non-residents from sources within Canada are subject to withholding tax. The rates may be from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokers' firms are familiar with the various rates of tax and the remittance procedures and will perform this service for their customers.

Canadian departure tax

Persons giving up Canadian residency should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48 (1) «242-247»). Exemptions and elective provisions exist and should be investigated.

Canadian rental income

Non-residents

If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures:

(1a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). The Quebec Taxation Act does not levy a withholding tax on payments to non-residents.

(1b) The non-resident may elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents but without personal exemptions for himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the tax payable will be applied to the gross amount after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agent's fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed

on the residence since they will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. Capital cost allowances on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at \$10,000 on September 1, 1983 under a lease running from September 1, 1983 to August 31, 1986. He would be entitled to claim capital allowance of \$1,000 (1/2 of 20% of \$10,000) from rental income received during the period of September 1, 1983 to December 31, 1985. The 1/2 rule applies because the furnishings were converted from personal use to rental property after November 12, 1981. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1986 turns out to be greater than \$9,000 (\$10,000 minus capital cost allowance of \$1,000), then any excess of market value over \$9,000 will be recaptured in 1986. If the fair market value should exceed \$10,000 the excess is a capital gain, which was taxable at 1/2 of the ordinary tax rates under the old law. Capital gains will be free of tax up to \$50,000 in 1986. The teacher will be entitled to no capital cost allowance for 1986 in any event since property was not in use as a business asset on December 31, 1986.

The above example assumes that the teacher had a cash profit of at least \$1,000 during the period from September 1, 1983 to December 31, 1985. A loss cannot be claimed by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Under subsection 45 (2) «284» the taxpayer is deemed that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be used as a principal residence. The above discussion on "Election under subsection 45 (2) «284»" for further detail).

2. As an alternative to the procedure described above the non-resident may elect to file Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15%) of the estimated amounts of rental income before deducting capital cost allowance which became available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See Schedule number 7 of the 1985 Individual Income Tax Return).

Election under subsection 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition; also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair market value at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate a principal residence for the rental period, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be a resident or deemed to be resident in Canada by subsection 250 (1) «8» during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expense *except capital cost allowance*) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his employer wishing to transfer him to another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation. For 1985 and 1986 there

would be an exemption, as discussed elsewhere in this guide, of \$20,000 or \$50,000 respectively to offset capital gains.

Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada; however, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

- (a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
- (b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.
- (c) Net rental income will probably be taxed at lower rates to non-residents than to residents.
- (d) Some non-residents (for example, residents of U.S.A.) may be able to register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.
- (e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries do exempt some income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadian who plan to go abroad are discussed in the following sections.

International Tax Treaties

In addition to the Canada-United Kingdom Income Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of February 13, 1986:

Australia, Austria, Bangladesh, Barbados, Brazil, Cameroon, Cyprus, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Guyana, India, Indonesia, Ireland, Israel, Ivory Coast, Jamaica, Japan, Kenya, Korea, Liberia, Malaysia, Malta, Morocco, Netherlands, New Zealand, Norway, Pakistan, Philippines, Romania, Singapore, Soviet Union*, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia and Zambia*.

The agreements between Canada and the countries marked with an asterisk have not been entered into.

The agreement with South Africa was terminated September 23, 1985.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that they apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provisions will modify the local laws.

Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

Canadian Taxation of Sabbatical Salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) (i) (93d)). An exemption from Canadian tax under paragraph 115 (2) (c) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are, location of a permanent home, personal

and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". 'Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

Article 15: Dependent personal services — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

- a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and
- b) the remuneration is paid by an employer who is not a resident of State 'B', and
- c) the remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government services — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country upon sabbatical salary or maintenance funds received from outside sources during his visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned there, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada) or pursuant to paragraph 115 (2) (b) and (b.1) (i) (93) (b) and (c). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit a teacher to escape tax on each visit within its borders for a period of two years free of tax on his teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the foregoing countries will be subject to withholding tax on their teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. Because of the particular wording of the tax treaties involved, visitors from United States, Australia and Finland may remain beyond the two-year limit and still qualify for the exemption as long as they teach for no longer than two years. (IT-68R, paragraph 3). Tax cases heard since IT-68R was issued in 1975 throw doubt on the statement that teaching cannot be carried on for longer than two years.

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states but may not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she remains a resident in the treaty country or ceases to be a resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments.

He should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

Foreign Taxation

1. The United States

A new Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities, on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention.

A Canadian professor or teacher who spends a period of up to two years teaching at an educational institution in U.S. will still be exempted from U.S. tax in 1985. For 1986, however, this two year exemption is deleted. Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant which exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300-month exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive, thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the Canadian-U.S. Tax Convention. Provisions of the new treaty which was ratified in 1984 of interest to teachers (which are unlikely to change materially):

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent Personal Services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

- a) the remuneration is not more than \$10,000 (U.S.) or \$13 is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government Service — A Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — see Article 20 of the OECD Model Convention.

NOTE: Various provisions of this treaty come into effect over time. You should check which provisions cover your situation.

2. The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

Article XIV — Professional services (See Article 14 of the Model Convention above). Income earned in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed only in the U.K. unless the U.K. resident has a fixed base in the U.K. Incomes should be taxed by the U.K. if the individual may then claim a foreign tax credit from this Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he shall not be taxed on his U.K. source income by Canada but will possibly be taxed thereon by the U.K.

Article XV — Dependent personal services (See Article 15 of the Model Convention above). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

- a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and
- b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and
- c) the remuneration is not deducted from the profits of a permanent establishment which the employer has in the U.K.

Article XVII — Government service (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be tax-

ble only in Canada.

Article XIX — Students: The provisions of Article 20 of the Model Convention apply (see above).

3. France

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if he has his home or principal place of abode in France. The "home" will be where his family normally lives and his principal place of abode will probably be in France if he is there for more than 183 days in a tax year. Thus, sabbaticians in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

Article IV — Fiscal domicile: see Article 4 of the Model Convention above.

Article XIV — Professional services: is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

Article XV — Dependent personal services: provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than 183 days in the calendar year and either (a) the remuneration does not exceed the greater of 2,500 Canadian dollars and 10,000 French francs or (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment of a fixed base which the employer has in France.

Article XIX — Government services: follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

Article XX — Students: Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain residents of Canada or become non-residents.

Article XXIII — Elimination of double taxation: recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income were taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticians returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbatician had his home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

4. West Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provisions of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981, but will only be effective when ratified. The 1956 treaty will continue in effect until that time and the following provisions will affect taxation of teachers visiting between Canada and Germany.

Article XV — Government service: citizens of Canada will be exempt from German tax on salary for service to Canada or one of the provinces.

Article XI — Remuneration for personal services: profits from a profession or employment income and earned by a Canadian may be taxed in Germany if the activities are performed in Germany. They will not be taxed however if a Canadian resident is not in Germany for more than 183 days in the taxable year and either (a) he is paid by a Canadian resident who bears the cost, or (b) the compensation does not exceed \$3,000.

Article XIV — Professors and teachers: a teacher from Canada is exempt from German tax on remuneration for teaching at an educational institution in Germany if received during a period of temporary residence not exceeding two years. There is no requirement that he remain a resident of Canada.

Article XV — Students: a full time student in Germany from Canada is exempt from German tax on payments to him from per-

sons in Canada for his maintenance or education.

Article XVI — Elimination of double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion). The two year teaching exemption has been removed.

5. India

During 1986 the tax agreement with India was ratified. This treaty takes a similar form to Canada's other agreements which follow the OECD model. This is intended to supercede the tax laws of individual countries and eliminate double taxation.

Income tax is levied in India on the basis of residency in India. Also, tax is assessed on a taxation year from April 1 to March 31. The tax assessed in one year is based on residency tests and income arising in the prior year.

The current rules in India classify individuals broadly into three categories: resident; resident but not ordinarily resident; and non-resident.

Residence is determined on the basis of a person's physical residence in the year preceding the year of assessment. An individual is a resident in the previous year if he: (a) is in India for an aggregate period of 182 days or more during the previous year; or (b) satisfies the following two conditions: (i) maintains or causes to be maintained for him a dwelling place in India for an aggregate period of 182 days or more in the previous year; and (ii) is in India for 30 days or more in that year; or (c) during the four years preceding the previous year remained in India for an aggregate period of 365 days or more and is in India in that previous year for 60 days or more.

If the individual is a resident based on the above criteria but has not: (a) been resident in India in nine out of ten years preceding the accounting year; and (b) during the seven years preceding the accounting year been in India for a total period of 730 days or more; then, he/she is considered resident but not ordinarily resident.

While a resident (i.e., one who is also ordinarily resident) is taxable on all income of the previous year from whatever source both inside and outside of India, the taxable income of a 'resident and not ordinarily resident' for the previous year includes: (a) all income (other than agricultural income arising in India) which is received or deemed to be received in India during the accounting year, if he therefore appears that foreign source income not remitted to India is not taxable in India; (b) income which, during the accounting year, accrued or arose outside India from a business controlled in India or which was brought into India or received by the taxpayer during the accounting year. This means that foreign income accruing or arising outside India shall not be taxable in this case unless it is derived from a business controlled in or a profession set up in India.

A non-resident's taxable income of a previous year includes only income from whatever source in India received or deemed to be received in that year by or on behalf of him or accruing or arising or is deemed to accrue or arise to him during the year.

The Income Tax Act in India has specific definitions for deemed income, salaries, benefits, and it also contains provisions for standard deductions for salaries, other specific exclusions, allowances and exemptions, as well as guidelines for determining chargeable income. Of specific interest to teachers abroad will be the following:

Salary — Salary income is taxable when paid or due, whichever may be earlier; i.e. all salary advances as well as salary in arrears and salary in which there is a vested interest even if not paid will be taxable.

Employment Benefits — Taxable benefits include rent-free accommodations, use of a car, and various other perquisites.

Exemptions — Certain income is exempt from taxation in India. This includes income of officials of foreign governments and embassies, foreign employees of a foreign philanthropic institution, certain non-resident and non-citizen technicians. Also exempt is:

(a) income for foreign employees serving a foreign enterprise temporarily in India. Remuneration received by a non-citizen as an employee of a foreign enterprise for services rendered by him/her during his/her stay in India is exempt if the following conditions are satisfied:

- (i) the foreign enterprise is not engaged in any trade or business in India;
- (ii) his stay in India does not exceed in the aggregate a period of 90 days in the previous year; and
- (iii) such remuneration is not deducted from the income of the employer for India tax purposes.

(b) Leave travel concessions to citizens and passage money to non-citizens;

Passage money or free passage to an employee for self, his/her spouse and children for travel to a home country on leave or on termination of service is not taxable. Also, passage for children of non-citizens returning to India on vacation from a foreign school is not taxable if paid as an employment benefit.

Notices of Objection and Appeals

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment. The notice should be made in duplicate on a prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be signed by the taxpayer.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada, or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by him/herself or by a representative at either court, but at the Federal Court any representative other than the taxpayer must be a lawyer.

It should be noted that amendments to taxpayers' returns are now statute barred after three years have elapsed since Revenue Canada has originally assessed a particular year. This is a decrease of one year. This limit does not, of course, apply to returns which are fraudulent.

Declaration of taxpayer rights

Revenue Canada Taxation has published a Declaration of Taxpayer Rights. This declaration can be summarized as follows:

—Fair treatment in all dealings with National Revenue Taxation means important rights to:

- information
- impartiality
- courtesy and consideration
- presumption of honesty
- Fair treatment under the constitution and laws of Canada includes important rights to:

- privacy and confidentiality
- independent review
- an impartial hearing before payment
- You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share.

Final note

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 or 1525 Lepine, St. Laurent, Quebec, H4L 4N9 with a copy to Richard Bellaire in the CAUT office. Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

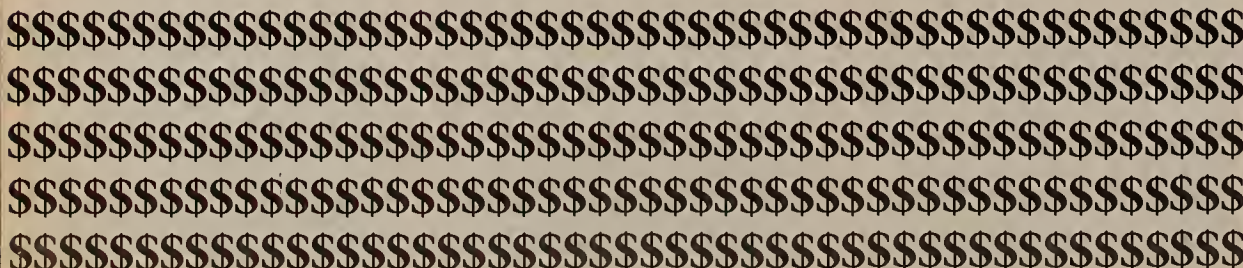
Although CAUT cannot pay for individual tax counselling or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to the Robertson & Hill Office. Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows:

Partner — \$120 per hour
Manager — \$55 per hour

The first issue of this guide is a revision of the CAUT Guide prepared in the past by Charles Hebbon. Subsequent revisions were done by Robertson & Hill.

Reference to the Quebec Income Tax Act were added or amended by Professor James Drew of the Hautes Etudes Commerciales (Montreal).

The revision of the French version was done by Professor Drew.



3

de l'immuable de sorte que que ceux qui sont utilisés à des fins caractérisées par le caractère plus considérable et permanent, la partie qui est à l'origine du droit d'usage n'est pas une capital, car elle n'est pas importée, mais elle est soumise à la déduction de la plus-value de la cession du droit d'usage, car elle est soumise à la déduction de la plus-value de la cession du droit d'usage.

Kilomètres parcourus	64,0
— lecture de l'odomètre le 1 ^{er} janvier 1986	53,0
Kilomètres — vieille voiture	11,0
Nouvelle voiture — lecture de l'odomètre le 31 décembre 1986	9,7
Total des kilomètres — deux voitures	20,70
Coût du kilomètre — 26 c. (\$430 + 20,70)	
Utilisation totale des voitures pour affaires au cours de l'année	3,000
Déduction de frais d'automobile — 3,000 x 26	780

En ce qui concerne l'impôt sur le revenu du Québec, des règles spéciales s'appliquent aux automobiles utilisées à des fins personnelles en tout ou en partie.

a) les frais d'entretien, de permis de conduire et de assurance ne sont pas déductibles;

b) à compter de 1984, l'intérêt sur un prêt servant à acheter un véhicule ne peut pas être déduit.

[illegible][illegible][illegible]

pour des biens non affectés non encore rendus (articles 20 (1) (a) et (b) (i) «140, 150, 153»).

On a constaté que les taux de mortalité initiaux sont supérieurs à 1/5 de l'ensemble des acquisitions, soit le tiers initial moins l'amortissement. Au contraire, les taux de mortalité initiaux sont inférieurs à 1/5 de l'ensemble des acquisitions, soit le tiers initial moins l'amortissement, dans le cas où le bien est acquis par un particulier. On a constaté que les taux de mortalité initiaux sont inférieurs à 1/5 de l'ensemble des acquisitions, soit le tiers initial moins l'amortissement, dans le cas où le bien est acquis par un particulier. On a constaté que les taux de mortalité initiaux sont inférieurs à 1/5 de l'ensemble des acquisitions, soit le tiers initial moins l'amortissement, dans le cas où le bien est acquis par un particulier.

54,5	Liures et périodiques
20,6	Costations professionnelles
18,9	Automobile (voir ci-dessus)
14,6	Amortissement du coût en capital-articles
4,80	Total
52,27	Revenu professionnel net
5,00	Impôts sur le revenu
47,27	Total
5,00	Liures et périodiques
20,6	Costations professionnelles
18,9	Automobile (voir ci-dessus)
14,6	Amortissement du coût en capital-articles
4,80	Total
52,27	Revenu professionnel net
5,00	Impôts sur le revenu
47,27	Total

son des modifications apportées aux projets initiaux et d'une ex-
 emption de revenu de 540.000, il semble que ce nouvel impôt ne
 s'appliquerait qu'aux gains en capital, aux revenus versés dans des
 actifs financiers et aux cas où des sommes importantes ont été trans-
 férées à des régimes de retraite ou à un FERR après 1985.

Voiture achetée en 1983 au prix de	\$10,000
Moins l'impôt amortissement de 1983	30% de \$10,000 x 1/2
Fracti on non amortie du coût en capital	31 décembre 1983
Amortissement de 1984	30% de \$8,500
Fracti on non amortie du coût en capital	31 décembre 1984
Amortissement de 1985	30% de \$5,950
Fracti on non amortie du coût en capital	31 décembre 1985
	4,165

2,000	Actual - machine à écrire électronique	2,850
2,850	Moins produit de la cession de la vieille machine à	2,850
50	Fracton non amortie du coût en capital	50
2,800	Amortissement du coût en capital de l'année précédente	2,800
80	-20% de 2,000	80
480	2	480

L'annexe 56 (1) (n) 31782) des sommes reçues durant une année provenant d'une source mentionnée dans le titre, sans la première tranche de \$500. Lorsque le bénéficiaire reçoit \$500 et plus deux années de suite, la déduction de \$500 s'applique chaque année. Il peut y avoir une déduction totale de \$1,000.

Le paragraphe 56(1) (n) 31783) exige de demander à l'organisme payeur de verser ces allocations à l'individu et à plus. Il est par conséquent possible que les frais de déplacement soient payés par un professionnel ou par d'autres personnes, et de par là même, certains peuvent, dans certains cas, se déduire de l'ensemble de revenus (articles 52 et 53) (47-559).

Comme il est dit ci-dessus, les bourses reçues dans une année de recherche ne sont pas déductibles de la déduction de \$500 en raison de l'impôt continué dans les années 17573, 17574, 17575, 17576, 17577, 17578, 17579, 17580, 17581, 17582, 17583, 17584, 17585, 17586, 17587, 17588, 17589, 17590, 17591, 17592, 17593, 17594, 17595, 17596, 17597, 17598, 17599, 17600, 17601, 17602, 17603, 17604, 17605, 17606, 17607, 17608, 17609, 17610, 17611, 17612, 17613, 17614, 17615, 17616, 17617, 17618, 17619, 17620, 17621, 17622, 17623, 17624, 17625, 17626, 17627, 17628, 17629, 17630, 17631, 17632, 17633, 17634, 17635, 17636, 17637, 17638, 17639, 17640, 17641, 17642, 17643, 17644, 17645, 17646, 17647, 17648, 17649, 17650, 17651, 17652, 17653, 17654, 17655, 17656, 17657, 17658, 17659, 17660, 17661, 17662, 17663, 17664, 17665, 17666, 17667, 17668, 17669, 17670, 17671, 17672, 17673, 17674, 17675, 17676, 17677, 17678, 17679, 17680, 17681, 17682, 17683, 17684, 17685, 17686, 17687, 17688, 17689, 17690, 17691, 17692, 17693, 17694, 17695, 17696, 17697, 17698, 17699, 17700, 17701, 17702, 17703, 17704, 17705, 17706, 17707, 17708, 17709, 17710, 17711, 17712, 17713, 17714, 17715, 17716, 17717, 17718, 17719, 17720, 17721, 17722, 17723, 17724, 17725, 17726, 17727, 17728, 17729, 17730, 17731, 17732, 17733, 17734, 17735, 17736, 17737, 17738, 17739, 17740, 17741, 17742, 17743, 17744, 17745, 17746, 17747, 17748, 17749, 17750, 17751, 17752, 17753, 17754, 17755, 17756, 17757, 17758, 17759, 17760, 17761, 17762, 17763, 17764, 17765, 17766, 17767, 17768, 17769, 17770, 17771, 17772, 17773, 17774, 17775, 17776, 17777, 17778, 17779, 17780, 17781, 17782, 17783, 17784, 17785, 17786, 17787, 17788, 17789, 17790, 17791, 17792, 17793, 17794, 17795, 17796, 17797, 17798, 17799, 17800, 17801, 17802, 17803, 17804, 17805, 17806, 17807, 17808, 17809, 17810, 17811, 17812, 17813, 17814, 17815, 17816, 17817, 17818, 17819, 17820, 17821, 17822, 17823, 17824, 17825, 17826, 17827, 17828, 17829, 17830, 17831, 17832, 17833, 17834, 17835, 17836, 17837, 17838, 17839, 17840, 17841, 17842, 17843, 17844, 17845, 17846, 17847, 17848, 17849, 17850, 17851, 17852, 17853, 17854, 17855, 17856, 17857, 17858, 17859, 17860, 17861, 17862, 17863, 17864, 17865, 17866, 17867, 17868, 17869, 17870, 17871, 17872, 17873, 17874, 17875, 17876, 17877, 17878, 17879, 17880, 17881, 17882, 17883, 17884, 17885, 17886, 17887, 17888, 17889, 17890, 17891, 17892, 17893, 17894, 17895, 17896, 17897, 17898, 17899, 17900, 17901, 17902, 17903, 17904, 17905, 17906, 17907, 17908, 17909, 17910, 17911, 17912, 17913, 17914, 17915, 17916, 17917, 17918, 17919, 17920, 17921, 17922, 17923, 17924, 17925, 17926, 17927, 17928, 17929, 17930, 17931, 17932, 17933, 17934, 17935, 17936, 17937, 17938, 17939, 17940, 17941, 17942, 17943, 17944, 17945, 17946, 17947, 17948, 17949, 17950, 17951, 17952, 17953, 17954, 17955, 17956, 17957, 17958, 17959, 17960, 17961, 17962, 17963, 17964, 17965, 17966, 17967, 17968, 17969, 17970, 17971, 17972, 17973, 17974, 17975, 17976, 17977, 17978, 17979, 17980, 17981, 17982, 17983, 17984, 17985, 17986, 17987, 17988, 17989, 17990, 17991, 17992, 17993, 17994, 17995, 17996, 17997, 17998, 17999, 18000, 18001, 18002, 18003, 18004, 18005, 18006, 18007, 18008, 18009, 18010, 18011, 18012, 18013, 18014, 18015, 18016, 18017, 18018, 18019, 18020, 18021, 18022, 18023, 18024, 18025, 18026, 18027, 18028, 18029, 18030, 18031, 18032, 18033, 18034, 18035, 18036, 18037, 18038, 18039, 18040, 18041, 18042, 18043, 18044, 18045, 18046, 18047, 18048, 18049, 18050, 18051, 18052, 18053, 18054, 18055, 18056, 18057, 18058, 18059, 18060, 18061, 18062, 18063, 18064, 18065, 18066, 18067, 18068, 18069, 18070, 18071, 18072, 18073, 18074, 18075, 18076, 18077, 18078, 18079, 18080, 18081, 18082, 18083, 18084, 18085, 18086, 18087, 18088, 18089, 18090, 18091, 18092, 18093, 18094, 18095, 18096, 18097, 18098, 18099, 18100, 18101, 18102, 18103, 18104, 18105, 18106, 18107, 18108, 18109, 18110, 18111, 18112, 18113, 18114, 18115, 18116, 18117, 18118, 18119, 18120, 18121,

Amortissement du coût en capital de 1986	1re voiture — 30% de \$4,165	2	
	2e voiture — 30% de (12,000 - 4,000)		
			2,450
			<u>1,250</u>
Le coût en capital non amorti au début de 1987 sera: \$9,715			
(4,165 plus 12,000 moins 4,000 et moins 2,450).			
Le coût des frais d'immobilisation de 1986 pourrait être communiqué:			
Frais d'immobilisation			\$2,000
Essence			45
Savages			40
Rationalisation			150
Reparations			45
Permis			300
Assurance			300
Frais de financement			\$2,980
Amortissement			2,450

Sociétés de prestations de services personnes

Dans le passé, les dirigeants de certaines entreprises ont cherché à réduire leur fardeau fiscal personnel en intégrant des sociétés de prestations de services personnes. Ces sociétés payaient maintenant un impôt fédéral de 46% moins sur le revenu du dirigeant, ou de l'employeur selon le cas. Toutefois, les services personnels ne sont pas considérés comme des services professionnels. Afin que les sociétés aient un impact fédéral de 46% moins sur le revenu total de 46% à 52%.

Ces sociétés ne conservent pas un avantage fiscal, car les salaires et autres avantages offerts à l'employeur allent aux actionnaires. Le contribuable qui dirige une entreprise peut choisir une autre méthode.

Année financière

[illegible]

[illegible]

Notes préliminaire

revenu, sans indication contraire.

2. Les chiffres entre crochets 'francs' («») renvoient aux articles de la loi sur les impôts du Québec.

3. Pour des raisons d'ordre constitutionnel, le Québec ne prélève aucun impôt sur le revenu localisé ou autre des non-résidents; il n'existe donc pas d'articles correspondant dans la loi sur les im-

4. Il n'existe pas de traité qui lie le Québec à un pays étranger. Cependant, l'article 488 de la loi sur les impôts du Québec et le Règlement d'application 448R, donnent effet au Québec aux principes inscrits dans les traités signés par le Canada. Par conséquent, le revenu des non-résidents exempté en vertu d'un traité canadien

n'est pas soumis à l'imposition sur le revenu du Québec. Références sont faites aux bulletins d'interprétation (qui n'ont pas force de loi) pour le gouvernement, mais qui seront probablement suivis par ce dernier) publiés par Revenu Canada, (impôt), selon le numéro de publication du ministère, soit par exemple "11-331".

6. Le budget fédéral du 23 mai 1985 a proposé certains encouragements fiscaux pour l'épargne-retraite. Le ministre des Finances a déposé une motion pour amender la Loi de l'impôt sur le revenu qui proposait des mesures semblables mais il a en retardé la mise en oeuvre. Ces propositions sont commentées plus loin.

Le budget 1980 a été l'objet de certaines anomalies ayant trait à l'impôt minimum de remplacement et à l'accroissement des dividendes de sources canadiennes d'environ 26% à 36% selon la province de résidence à compter de 1981. D'autres modifications seront probablement proposées dans les prochains budgets à mesure que l'on voudra donner suite sous forme de loi à la loi de 1980.

aux discussions actuelles sur la réforme fiscale.

tire d'un emploi et revenu tiré d'une entreprise.

[illegible]

Le *travailleur autonome* est une personne physique qui exerce une activité professionnelle en tant que chef d'entreprise, à son compte, sans lien de subordination avec un employeur. Elle est responsable de son activité et de ses résultats, et elle assume les risques de son entreprise. Elle est soumise à la législation sur le travail autonome, qui est distincte de celle qui régit le travail salarié.

8 (2) «59»).

Le revenu d'une entreprise (article 9 «80-82») comprend toute l'étendue d'un établissement ou d'un service professionnel, mais non le produit d'un contrat d'entreprise».

[illegible]

la forme d'amortissement du coût en capital.

Revenu d'un emploi

La barre est perdue par les professeurs et les administrateurs, et de son côté nous professeurs et administrateurs ne sommes pas normalement considérés comme des enseignants. À ce stade nous nous devons d'ajouter les administrateurs et les enseignants qui ne sont pas normalement considérés comme des enseignants. En général, ces avantages ne sont pas des paiements en argent.

Le Bulletin d'interprétation IT-470 énumère les avantages sociaux les plus fréquents et indique si la valeur doit, ou non, être comprise dans le revenu de l'employé. Un communiqué spécial modifiant certains paragraphes de l'IT-470 est applicable à compter du 1^{er} janvier 1982 à partir du 25 mai 1984.

Avantages sociaux compris dans le revenu général.

[illegible]

(c) la valeur de l'avantage provenant de l'utilisation personnelle ou par l'employé d'une automobile appartenant à l'employeur ou louée par lui. Les frais pour droit d'usage d'une automobile sont

Revenue

emploi;
g) les cotisations de l'employeur à un régime d'assurance-salaire pour le compte des employés. (Voir l'étude susmentionnée pour de plus amples détails.)
h) les laissez-passer de transport, sauf ceux des lignes aériennes si la place a été confirmée.

Revenu d'une entreprise

930

(Paragraphe 156 (1) «107».)

[illegible]

Les dépenses qui peuvent se déduire de la base imposable du revenu d'un p.n. sont les suivantes :

« L'employeur peut déduire les frais d'avocats et de courtage de la somme de 500 francs (art. 1709, § 1^{er} du Code de Commerce) et de la somme de 100 francs (art. 1709, § 2^o du Code de Commerce) pour se faire payer son salaire par un employeur étranger (art. 8 et 9 de la loi du 25 août 1926) ».

« 66 » (p) « L'association a été créée par un accord de coopération entre le Gouvernement algérien et le Gouvernement français, en vertu d'un accord pour l'échange d'enseignants (affectés à une école établie par l'Association canadienne de professeurs de français) et de professeurs de français (affectés à une école établie par l'Association canadienne de professeurs de français) ».

un de l'entreprise de son employeur ou dans diffé-

participe à un programme d'échange ou doit se déplacer entre campus de la même université ou du même employeur à ses

Soviet scientists confront threat of nuclear war

The Night After, edited by Y. Velikhov, Mir Publishers, Moscow, 1985; distributed in Canada by Progress Books, 3rd floor, 71 Bathurst St., Toronto, Ontario M5V 2P6.

by James Foulks

James Foulks is Professor Emeritus with the Department of Pharmacology at the University of British Columbia. He is a former President of CAUT.

In recent years, physical and medical scientists have played a prominent role in arousing a world-wide awareness of the dangers and consequences of nuclear warfare, and their efforts have extended across national and political boundaries. Scientists generally acknowledge that their enterprise is an international endeavour. The objectives of science — the steady expansion of human understanding of the physical universe, the living world, our own nature and history, the forces which influence social progress — these are common to scientific workers in all countries.

Although technology and research can be placed at the service of narrow national, sectarian or class interests, most scientists accept the view that their activities transcend such constraints. We draw upon a common heritage, we use the same techniques of observation and experimentation. We rely upon the same principles of objectivity and integrity in analysing and reporting our findings, regardless of our geographical circumstances and political allegiances. We feel an obligation to make the results of our investigations public and resist efforts to interfere with their free communication to our disciplinary colleagues, wherever they may work.

This impulse has been responsible for the continued success of the Pugwash Conferences on Science and World Affairs which bring together eminent scientists and senior government advisers from all corners of the world for informal discussion of urgent public

issues, particularly those relating to arms control and disarmament, and to the preservation of the environment. It also is exemplified by the meetings organized by the Pontifical Academy of Sciences and by the annual conferences of the International Physicians for the Prevention of Nuclear War which led to the award of the 1985 Nobel Peace Prize to that organization. Many similar international scientific conferences and symposia have taken place in recent years.

Leading scientists from all parts of the world generally agree that even a modest exchange of nuclear weapons might lead to a world wide climatic and ecological catastrophe, resulting in a prolonged period of darkness and cold which has been termed "Nuclear winter". The proceedings of a recent international conference in Washington were published last year in two volumes entitled *Environmental Consequences of Nuclear War*, and the papers presented at a recent symposium organized by the Institute of Medicine of the U.S. National Academy of Sciences have just been published under the title *The Medical Implications of Nuclear War*.

In summarizing these reports, the editor of the prestigious New England Journal of Medicine wrote: "The suffering and devastation likely to be wrought by nuclear weapons in a future war between the superpowers would be on a scale and of a nature without precedent...Vast firestorms would extinguish all life for miles around a large airburst and render any form of shelter worse than useless...In addition to this a world-wide famine — would probably 'cause more deaths in the long run than all the direct effects of nuclear war combined.' To this global calamity would be added the disastrous delayed effects of radiation and the ravages of the infectious diseases that would result from the destruction of housing and sanitation and the general weakening of the immune resistance...leading to a catastrophe profoundly affecting life on most of this planet...of such proportions and unknown long-term consequences as to defy comprehension...Continued proliferation of either offensive or defensive weaponry inevitably increases the risk of nuclear war. We cannot expect our luck to hold out much longer if we do not halt the arms race now."

In May, 1983, a number of prominent scientists from various countries were invited to meet with their Soviet counterparts in Moscow for a conference with the ambitious title, "To Save the World from the Threat of Nuclear War and to Ensure Disarmament and Peace", where the major topic discussed was the environmental consequences of a nuclear war. The contributions to this conference by several distinguished Soviet physicists, meteorologists, mathematicians and computer scientists have been published recently in an extremely attractive book which illustrates and illuminates the close parallels in the general predictions and conclusions on these issues which have been reached by both Soviet and Western scientists. Taking its cue from the widely seen contemporaneous American television film, "The Day After", this book has been given the appropriate title *The Night After*.

The volume contains a brief but searching commentary on the long-term scientific problems of resource depletion and conservation, environmental pollution and population pressure, as well as the hazards of an open-ended arms race, by Anatoli Alexandrov, the president of the U.S.S.R. Academy of Sciences. He concludes that: "To think and act in a new way is really necessary. I think that mankind is ripe for this. It is only through cooperation among states with different social systems and levels of development that mutually acceptable solutions to all the problems facing the states and peoples of today can eventually be found. I think mankind should force its governments to proceed along this road, which is the only road worthy of man." The book also includes statements and

appeals made by participants in a number of other international scientific gatherings.

An outstanding feature is the remarkable display of artistry which occupies its first few pages. These counterpose an initial glimpse of the central figures of an infant cradled in its mother's arms from the 1827 painting "The Harvest Summer" by a Russian artist, with Durer's well-known 1498 woodcut "The Four Horsemen of the Apocalypse." On successive alternate pages, the human figures shrink into a sunlit pastoral background while the cadaverous head of the personification of death grows to dominate the focus of attention. These trends culminate on the book's front cover in a dramatic "photo-conversion" of the two central figures.

This book contains a detailed over-view of the nuclear winter scenario as well as arms control and disarmament issues by Yevgeni Velikhov, a nuclear physicist who is Vice-President of the Soviet Academy of Sciences. He describes the involvement of Soviet scientists in their ongoing research in this area of investigation and summarizes their major findings to date. He also describes the composition and activities of a new

public body, the Soviet Scientists Committee for the Defense of Peace Against the Nuclear Threat which emerged from the 1983 conference. Its objectives are stated to be the "recruiting of scientists from all fields of study for a vigorous effort to study the means for averting a nuclear catastrophe, and to communicate to the general public a meaningful, scientifically coherent and comprehensive portrayal of the dangers to mankind if the present arms race is allowed to continue unabated."

In addition to outlining the technical aspects of the projected consequences of nuclear war, Academician Velikhov also brings a Soviet scientist's point of view to bear on the scientific and political issues which are involved in efforts to restrain, control and reverse the arms race, particularly those developments which threaten to extend it into space. Velikhov concludes his introductory section with an eloquent appeal for reason and common sense in dealing with the central issue faced by our generation. He says that Soviet scientists "are convinced of the need to lay open the range and extent of the danger from the catastrophe



threatening mankind; to provide objective and scientifically relevant information for all those who enroll in the world-wide antiwar movement; and to offer credible and precise assessment of the current situation...The moral duty of scientists is to turn all gains of modern science to serve mankind and its continued social and economic progress. For the Soviet scientific community I must say that to my colleagues and to myself great satisfaction comes from the understanding that our efforts to make clear to world nations the consequences of a nuclear

See SOVIETS/14

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Briefly...briefly...

Technology group urges new economic strategy

OTTAWA — Canada must quickly shift its priorities to an economic strategy that has science and technology as its cornerstone, says the Canadian Advanced Technology Association. In a report submitted to Ottawa, CATA contends "there is a basic structural flaw in the Canadian economy" — an emphasis on resources. The group's 11-month study includes contributions from more than 220 experts from a broad range of industry, government and academe. Since 1977, natural resources industries have accounted for about 40 per cent of Canada's gross national product, yet these industries have only contributed 2 per cent of the economic growth and job opportunities. By contrast, five information-intensive industries provided a whopping 92.6 per cent of real economic growth: service industries (20.4 per cent), transportation, communications and utilities (19.7), finance insurance and real estate (19.1), trade (16.8) and manufacturing (16.6). All these sectors require a wide variety of new technologies to operate and expand.

To reach a par with the world's technologically advancing nations, the CATA study recommends, among other things, that Canada upgrade its educational system. The public must be made aware of how closely technology and science are linked with society and the world of work. Greater financing for science and technology training at all levels is a must.

Stress afflicts Hong Kong students in Canada

TORONTO — Students from Hong Kong who are attending Canadian universities suffer a high degree of stress and have a difficult time adjusting to life in this country, a national study has found. The students' average scores on a stress scale were high enough to suggest "psychological impairment," said Kathryn Mickle, a professor of psychology at York University here, who conducted the study for the Canadian Bureau for International Education. Last year, the 9,058 students from Hong Kong who were studying at Canadian universities made up about one-third of all foreign students in the country. Prof. Mickle surveyed more than 360 students from 27 universities, some through in-depth interviews, and found that discrimination, pressures from home, a lack of Canadian friends, cultural differences, and language difficulties all contributed to their problems. Forty-three per cent said they experienced racial discrimination in their daily lives, and 35 per cent had experienced it on their campuses.

UBC's first-ever female dean of faculty

VANCOUVER — When Dr. Nancy Sheehan takes over as dean for the Faculty of Education on May 1, UBC will have its first-ever female dean of a faculty. But it probably won't cause any raised eyebrows. "I think perhaps there have been

enough women in senior administrative positions that it is no longer an anomaly," Dr. Sheehan said. At one time UBC had a Dean of Women and one female professor was, for two years, acting dean of the Faculty of Agricultural Sciences. Dr. Sheehan brings to her new position an extensive background in teaching, scholarship and university administration. She is currently associate dean of academic programs for the Faculty of Education at the University of Calgary.

One of her first tasks will be to implement new teacher education programs that have recently been approved. "My first job will be to make sure the programs get off the ground," Dr. Sheehan said. And after that, "I would like to concentrate on encouraging and developing research, particularly research that has applications and direct benefits in the educational field."

From a prison cell to Convocation

KINGSTON — Eight years ago, Daryl Newstead Dollan was sentenced to life in prison for second-degree murder. On 1 November, she was awarded the degree of Bachelor of Arts at Queen's Fall Convocation — and she wasn't shy about showing her joy. Ms. Newstead Dollan is the first woman in Canada to earn a university degree while serving a prison sentence, and she's believed to be the first Ontario prisoner — male or female — to earn a degree. She owes her success partly to Queen's Correctional Service Program, which offers university courses to inmates in Kingston-area prisons, but it's also the result of her own hard work. Dr. David Holden, Director of the Queen's program, says Ms. Newstead Dollan is "very energetic and intelligent and highly motivated; she has overcome a lot of hurdles to gain her degree." Ms. Newstead Dollan — who says she's a completely different person from what she once was — is now living in a half-way house and making plans to continue her education. After completing her honours degree, she hopes to move on to Master's and Doctoral work in her specialty, eastern religions.

Y en-a-t-il qui s'intéressent à étudier en français?

BURNABY — Pour la première fois, les francophones et les francophiles de la Colombie-Britannique pourront suivre des cours universitaires en français. En effet, dès le printemps prochain, on offrira à l'université Simon Fraser deux cours en français: "Le Canada jusqu'à la Confédération" et "Introduction à la politique canadienne." The demonstration pilot program makes Simon Fraser the first university in B.C. to offer university courses in French outside of language or education departments.

"There is increasing interest in French immersion classes in high schools throughout the province," says Dr. Rowland Lorimer, chairman of Canadian studies. "This is a logical extension." Simon Fraser will offer two lower level courses each semester for the next three semesters, evaluating the program at the end of a year. Dr. Lorimer says British Columbia is the only province in Canada which does not offer university level courses in both official languages. "Universities in other provinces have accommodated French-speaking students by declaring one section of a university to be a francophone college. It makes good sense for Simon Fraser to do that for British Columbia students."

Québécois students get gov't aid to attend Glendon

TORONTO — Financial aid is now available to Québécois students attending York University's Glendon College. Québécois students may use their provincial bursaries and loans to pursue study at Glendon. Glendon was recognized by the Québec government on the basis of its commitment to a bilingual program of study for all students. Glendon College is the first post-secondary centre in southern Ontario to be recognized in such a manner by the Québec government.

UW sociologist wins first Casgrain award

WATERLOO — A University of Waterloo sociology professor, Dr. Susan McDaniel, has been named winner of the first Thérèse Casgrain research fellowship, offered by the Social Sciences and Humanities Research Council of Canada (SSHRC). The award is to encourage research on women and social change in Canada. It is named after a distinguished Canadian politician and women's rights leader (also the recipient of an honorary degree from Waterloo in 1974). Mme Casgrain served in the Canadian senate, and also in La Ligue des Droits de la Femme, Province of Quebec. She was the first woman ever to lead a political party in Canada (the Quebec CCF). Prof. McDaniel has been at UW for more than 10 years. Her research interests include gender roles, demography, medical sociology and aging. She is the author of a recently published book on Canadian social problems, and has written extensively on fertility, adoption, abortion, aging and women's issues; she is frequently invited to speak to groups across Canada.

Tom Symons to head National Statistics Council

OTTAWA — Tom Symons, former president of Trent University and now Vanier Professor at Trent has been appointed to head the new National Statistics Council. The Council was established in late 1986 in response to specific recommendations by the Ministerial Task Force on Program Review. Statistics Canada says that the Council's members are selected on the basis of individual excellence to provide a balanced advisory group reflecting the full range of client interests in Statistics Canada programs.

Going up! Registration at U of R

REGINA — Like an elevator riding to the top floor, the number of students at the University of Regina is soaring. This semester, enrolment reached an all-time high for any winter semester in the university's history.

Last year, 8,158 full- and part-time students registered for the winter semester, compared to this semester's 9,182: an increase of 12.5 per cent. This semester's jump reflects a trend over the past several years of progressive increases in enrolment at the U of R.

According to a survey by the Association of Universities and Colleges of Canada (AUCC), first-year enrolments in Western Canada were up by 3.2 per cent over last year, compared to a national increase of 1.5 per cent.



University of Regina

FACULTY OF PHYSICAL ACTIVITY STUDIES

Applications are invited for faculty positions in the following areas: a) sport administration; b) recreation administration; c) adapted physical activity; and, d) fitness and lifestyle.

Candidates should possess or be near completion of a doctoral degree. Those possessing a masters degree, considerable professional experience and a proven scholarly record will be considered. Ability to teach in the physical education theory and activity areas is a definite asset.

Positions include two tenure track positions and one, twelve month term. Appointments will be at a salary and rank commensurate with qualifications and experience.

Direct applications, curriculum vitae, and three letters of reference to:

Nell B. Sherlock, Dean
Faculty of Physical Activity Studies
University of Regina
Regina, Saskatchewan S4S 0A2

BROCK UNIVERSITY



PRESIDENT

On the retirement of the incumbent, Dr. Alan J. Earp, Brock University invites applications and nominations for the position of President and Vice-Chancellor, to take office on July 1, 1988.

Located in the centre of the Niagara Peninsula, Brock is a dynamic, growing university with an established reputation for excellence in teaching and research. More than 4,800 full-time and 4,000 part-time students are enrolled in undergraduate, graduate and professional programs.

As chief executive officer of the University, the President should possess outstanding academic and administrative abilities. Drive, vision and the skills to deal effectively with faculty, staff, students, alumni, government and the general public are prerequisites.

The salary and terms of appointment are negotiable.

Applications or nominations, with curriculum vitae, should be received by Monday, March 16, 1987. These may be addressed in confidence to:

Mr. P. Beard
Secretary to the University
Brock University
St. Catharines, Ontario
L2S 3A1

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

SOVIETS.....13

war and contribute to averting a nuclear exchange fully accord with the activities of the Soviet Union and the countries of the socialist community on the foreign policy scene."

For those who have followed American scientific publications on the prospects of a nuclear winter, the subject matter presented in *The Night After* will be familiar.

But it also provides interesting insights into the moral and political attitudes of Soviet scholars toward the most crucial public issue of our time, and the steps which they consider necessary to ensure the survival of life on our planet. The evidence that this book offers of the initiatives and activities of Soviet scientists toward this end can only hearten western scholars who share the same concerns.

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European academics discover Canadian culture

by C. Lloyd Brown-John
Dept. of Political Science
U. of Windsor

The territory of Canada, as described by the German authority J. Ulrich Müllern in 1692, encompassed not only that of the present day provinces of Ontario and Quebec, but quite astonishingly most of New England, New Holland and as far south as the "ice sea Mexicana". Müllern's 1692 Tourist Guide to the Entire World which includes this phenomenal Canadian territorial claim was recently discovered among a vast array of documents purchased by the New University of Augsburg, in Augsburg, Germany.

The description of Canada — clearly prepared by some body who had never been to Florida — was reproduced on invitations to the official opening of the Institute for Canadian Studies at Augsburg University. There is a certain intrigue to the fact that during the year 1985 in which the city of Augsburg celebrated its 2000th anniversary, an institute for a country with one of the youngest constitutions in the world (The Constitution Act, 1982) was opened.

The opening of the first Institute of Canadian Studies in Germany represented, in many respects, a major achievement of Canadian foreign policy which has succeeded despite skeptics in the foreign service and without much help from a federal government which seems convinced that promoting Canadian culture abroad is both absurd and without perceptible financial return.

The study of Canada, our people, culture, politics, economics, geography and society is a growth industry not only in Germany but among academics in the United States, the Netherlands, Austria, France, Italy and even Yugoslavia.

In the period after World War II, Europe was inundated by Americans — scholars, researchers, teachers and assorted business people. The intent, especially in Germany, was to bring the benefits of the American version of

democracy into the classrooms, especially at the universities where the elite of Europe's next generation were being trained.

In many respects the pay-offs to Americans can be seen in numerous ways. Most modern German and other European business executives can do business in English. They value the free enterprise market system, they understand the value of American "know-how" and respect the virtue of casting-off ensnaking tradition for modern business methods. Moreover, I would suggest that the reason Germany has become such a solid supporter of American foreign and defense policy can be traced to the profound influence of the American presence in the schools, the universities and even in the villages.

Western Europe's elite business and political leaders are largely university educated and many of them — either in their home countries or through generous scholarships for study in the United States — today reflect the key ethical premises of American society. American Studies have long been part of the curriculum of virtually every major university in NATO member-states.

For Canada, the promotion of foreign academic interest in our country was never perceived by Ottawa as a terribly pressing matter. Cultural Affairs and later, Academic Relations, were seen as unexciting and frivolous by career-oriented foreign service officers. True diplomacy was political and economic, filled with intrigue and busy hours preparing political briefing documents, often "For File".

I am not quibbling over the importance of keeping tabs on the activities of foreign governments or of monitoring the latest indiscretions of petty dictators around the world, but at the end of an average foreign service officer's week it is often difficult to look back and measure what has been achieved.

Canada's Auditor General, Kenneth Dye, has been demanding annually that fed-

eral government departments and agencies demonstrate the public is receiving "value for money". For much of Canadian foreign policy that is an almost impossible task simply because of its inchoate nature. Foreign policy is a cumulative product which can take years of building and tinkering, with major decisions few and far between. Value for money perhaps can be measured in grand terms — peace, order and good government — but for the foreign service officer the daily mire of bits and pieces can be ostensibly very non-productive.

Considering the amount of money expended these past few years by the federal government on Canadian Studies abroad it is any wonder that anybody knows where or what our country is. Yet, value for money can be seen in this area. Despite the miserly sums spent, Canadians especially those interested in how money is spent in the foreign policy area, can derive some modest comfort from events such as the opening of the Canadian Studies Institute at Augsburg University.

As Professor Konrad Gross from Kiel University pointed out during the Augsburg opening, in a physical sense Germans have explored and described Canada for almost 300 years. The discovery of Canadian culture has been more recent but the 1920's and '30's mark the emergence of interest in Canadian literature.

In the last several years interest in Canadian politics and the Canadian economy have acquired curriculum status in 40 of Germany's 44 universities. Lectures on the

Canadian constitution, described by some Europeans as the only truly federal constitution in the world, have been part of courses in universities from Leuven, Belgium to Belgrade, Yugoslavia.

Canada's ambassador to Germany, D.S. McPhail, in a trilling address at the opening of the Augsburg Institute, pointed out that 10 years ago Canadian studies were unknown in Germany. In 1975 the Embassy in Bonn, despite an apparent lack of interest from Ottawa, convened the first meeting of German academics who had demonstrated an interest in Canada. (By 'demonstrated interest' the Embassy seems to have meant 'those who had conducted research in Canada and published their results').

In the Spring of 1975 about 40 German speaking academics, with a few visiting Canadians, met at the small town of Garmersbach just outside Bonn. The Garmersbach Conferences became annual events and included sessions on Canadian politics, literature, art and music.

A few years ago the site was altered to the Bavarian government conference center at Granau near the famous winter Olympics town of Garmisch-Partenkirchen.

Canadian Studies has become a popular subject not only in western Europe but also in the United States. A small programme called "faculty enrichment" has ensured that an ever-increasing number of foreign academics have had the opportunity to explore their teaching and research interests

by applying for and, if fortunate, receiving modest scholarships to visit Canada. In return for the support the recipient academics agree to incorporate some Canadian materials into their regular courses.

Canadian books in fields as diverse as philosophy, art, literature, politics, history, sociology and many more subjects are now regular reading for students in numerous American, German, French and other universities.

What's in it for Canada? The answer involves tangibles as well as non-tangibles.

In tangible form, Canadian publishers have finally begun to sell modest numbers of Canadian books abroad. Many foreign academics and many more foreign students are visiting Canada — they spend much more money here than they receive by way of grants and scholarships. As interest in Canada develops more people can be expected to visit and to seek to do business here.

Like foreign policy in general, some of the benefits are quite intangible. Canadians are developing relationships with prospective business and governmental elites. There can be long-term pay-offs in those linkages. Canadians may travel with greater assurance that their country is known — that the little red maple-leaf pins which so many Canadians wear when abroad are a signal that, despite our apparent similarities, we are not citizens of the U.S.A.

In broader terms I very much doubt that Canadian

Studies is intended to achieve the broad cultural and social changes which seem to have been implicit in American Studies. Canadians clearly see their objectives as limited to ensuring reciprocity to Canadian products, Canadian foreign policy initiatives — when, and if, they occur — and to Canadians in general.

Interestingly, while the display of Canadians which accompanied the Augsburg Institute opening showed numerous pictures of Canada's vastness, resources — and even a few snow and ice scenes — it also depicted a country where science, industry and the arts are pursued with vigor. As one German student remarked to me, "I had no idea Canada had an industrial complex".

The Institute is headed by Professor Rainer-Olaf Schultz, the first German to write a comprehensive study of Canadian politics. Funding for the Institute, for the first five years, comes from a small Canadian government grant and from the Volkswagen Foundation (\$80,000), and indirectly through the government of Bavaria and the University of Augsburg. After five years, complete funding will be taken over by the government of Bavaria and the University of Augsburg.

P.S. Dr. Rainer-Olaf Schultz, Director, Institute for Canadian Studies, University of Augsburg, Universitätsstrasse 10, D-8900 AUGSBURG, Germany, would welcome contributions of Canadiana (off-prints, books, documents) for the Institute's library.



University of Regina

Applications are invited for the position of Visiting Scholar in Residence

This is a half-time, twelve-month appointment effective July 1, 1987, subject to funding. Rank will depend on the candidate's qualifications and experience. The successful applicant will teach one class per semester and be working on a research project of some significance. Please send, immediately, a complete curriculum vitae, a description of the research project and three letters of reference to Professor D. de Villeger, Dean of Arts, University of Regina, Regina, Saskatchewan, S4S 0A2.



University of Regina

FACULTY OF EDUCATION

Title of Position:
Coordinator of Professional Development and Field Experience (Probationary, tenure-track, full-time)

Qualifications:
Doctorate or work on a doctorate (Master's degree minimum) in an area related to teacher education and/or professional development.

Evidence of ability to coordinate activities involving faculty, students, teachers, and schools. Demonstration of skill in establishing and maintaining interpersonal relationships.

Nature of Duties:
Responsible for the general administration of the internship and other field experience programs of the Faculty. Assists in the design of programs of involvement, pre-internship, internship and other field experiences. Will be expected to work on a Faculty Team in all programs — Elementary, Middle Years, Secondary, Arts Education, French Immersion, Graduate Studies and Indian/Naive Teacher Education.

Interested individuals may obtain further information from Dean R.C. Bryce.

Salary and Rank:
Salary and rank to be negotiated — commensurate with qualifications and experience.

Associate Professor rank is \$34,762 — \$49,402. (The University pays total pension and long term disability contributions.) A stipend of \$2,250 per annum is paid in addition to the above.

Applications, including a curriculum vitae and three references, should be sent to:

Dr. R.C. Bryce
Dean, Faculty of Education
University of Regina
Regina, Saskatchewan S4S 0A2

Closing date for applications is February 28, 1987. Date of appointment will be July 1, 1987.



University of Regina

Assistant Professor in Art History, Department of Visual Arts. A Ph.D. with teaching experience preferred. To teach classes in Art History (survey, modern) and a seminar in the area of specialization.

One year term appointment, July 1, 1987 — June 30, 1988. Salary negotiable, \$26,582 — \$38,813. University pays 100% of pension contributions.

Closing Date: April 1, 1987.

Send application with curriculum vitae, transcripts and names of three referees to:

Dr. M. Bergbusch
Associate Dean
College of Fine Arts
University of Regina
Regina, Saskatchewan
S4S 0A2



University of Alberta Edmonton

Assistant Professor Department of Physics

Applications are invited for one tenure-track position in experimental or theoretical condensed matter physics, experimental subatomic physics or experimental cosmology. Appointment date is July 1, 1987. Requirements are a Ph.D. and proven ability or demonstrated potential for research and teaching.

Current salary range is from \$31,612 to \$45,340 per annum, depending upon experience.

Send curriculum vitae and the names of three (3) referees to:

Dr. G.L. Cumming, Chairman
Department of Physics, University of Alberta
Edmonton, Canada T6G 2J1

Closing date for applications is May 1, 1987.

The University of Alberta is an equal opportunity employer. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

The University of Alberta is an equal opportunity employer.

New Archives Act excludes sections protested by CAUT

A new Act respecting the National Archives of Canada was passed by the House of Commons on December 19, 1986. The Act clarifies the function of the Archives as a branch of the public service of Canada. It revises to some degree the purpose of the Archives and provides clear statutory authority and responsibility to the National Archivist for the collection, storage and accessing of materials. The objects and functions of the Archives are "...to conserve private and public records of national significance and facilitate access thereto, to be the permanent repository of records of government institutions and of ministerial records..."

CAUT is pleased to note

that the Act, as passed by the House, does not include two sections which would have prevented the transfer to the Archives of "records" containing information received in confidence from another country or international organization when those states required the destruction or withholding of the record.

Under the draft Bill such documents could only have been transferred to the Archives with the approval of the foreign state or organization. Information relating to the conduct of international affairs, the defence of Canada, or the detection, prevention or suppression of subversive or hostile activities obtained in confidence from another government would

have required the agreement of the other government before it could be released to the Archives.

CAUT, and other organizations, took the view that these sections transferred discretionary power to other states to decide what should be in the Archives of Canada and could result in information of potentially great research value being lost forever from the Canadian record.

CAUT pointed out that such information should be transferred to the Archives and that access to it could, if necessary, be restricted for a reasonable period of time under provisions of the Access to Information Act. The deletion of the sections ensures that scholars will have access to such information though there may be a necessary time delay.

PRESIDENT 3

for bureaucrats.

But it would be wrong simply to sit back and point accusing fingers. We all share the responsibility for solving the problems. We must explain the value of universities, of education, and of research to our fellow citizens as well as to the bureaucracy. We must increase the pressure on our politicians to face the harsh reality of the results of the policies they have chosen to follow. But time is short. Today's innovations may not bear fruit for a decade. Every year we delay is another year we are behind our competitors. Inevitably we will pay the price for our lack of vision.

PRÉSIDENT 3

Parallèlement à cette conférence, les ministres des sciences se sont réunis le 12 décembre pour envisager l'adoption d'une politique nationale sur les sciences et la technologie. Il y a déjà un certain temps que le ministre fédéral, M. Oberle, a pris des engagements à cet égard et l'annonce pourrait en être faite au cours de la session d'hiver du Parlement. Dans l'ensemble, les ministres provinciaux se sont montrés favorables aux principes énoncés dans le projet de M. Oberle mais c'est le financement que les gouvernements seront disposés à offrir qui démontrera leur volonté politique. Les précédents récents ne poussent guère à l'optimisme. Toutefois, les ministres sont convenus de créer un conseil des ministres des sciences et de la technologie, ayant un secrétaire permanent à Ottawa. S'il n'y a pas de fonds disponibles pour les scientifiques, il y en aura au moins pour les bureaucrates.

Néanmoins, nous ne devons pas nous contenter de chercher des boucs émissaires. Nous devons tous participer à la recherche de solutions à ces problèmes. Nous devons communiquer à nos concitoyens et aux bureaucrates l'importance des universités, de l'instruction et de la recherche. Nous devons accroître la pression sur les politiciens pour les forcer à admettre la pénible réalité à laquelle ont donné lieu les politiques qu'ils ont adoptées. Il ne nous reste cependant plus grand temps.

Les innovations d'aujourd-

'hui peuvent ne pas porter fruit avant une décennie. Chaque année que nous laissons s'écouler est une année de

retard par rapport à nos concurrents. Inévitablement, nous devons payer le prix de nos politiques à courte vue.



Today I learned something new from an old friend.

You know, Thelma and I have been best friends since high school. Well, because Thelma is such a close friend, I thought I knew everything about her.

That is, until Thelma mentioned she'd just recently changed her will—to include a bequest for the Canadian Cancer Society.

Thelma said that even though she's always made annual donations to the Society, she wanted to do something extra. Because, she said, cancer can be beaten.

So then I thought, "Cancer *must* be beaten...and leaving a bequest is another good way I can help."

If you or your lawyer want to know more about the Society and what we do, telephone or write the Canadian Cancer Society.

CANADIAN
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SOCIETY

SOCIÉTÉ
CANADIENNE
DU CANCER



This space contributed as a public service.

ARE YOU A FORMER COMMONWEALTH SCHOLAR?

Ministers of Education in all Commonwealth countries are tracing previous Commonwealth scholarship holders. The ministers will use the names in an attempt to create an "alumni" association of former Commonwealth scholars and to compile a list of their specialties. All former Canadian holders of Commonwealth scholarships are asked to contact Eva Egron-Polak, Canadian Commonwealth Scholarship and Fellowship Committee, c/o AUCC, 151 Slater St., Ottawa, Ont. K1P 5N1, (613) 563-1236.



EDUCATIONAL PSYCHOLOGY

THE UNIVERSITY OF MANITOBA

Applications are invited for a two-year term position at the rank of Assistant Professor in the Educational Psychology Department. This position is for an educational psychologist whose area of specialization is in research methodology. Preference will be given to candidates that:

1. hold a Ph.D. or equivalent and have demonstrated competence in teaching and research,
2. have had elementary and/or secondary school teaching experience, and
3. have expertise in qualitative methodologies.

The successful candidate will be expected to teach and conduct research as a member of the Educational Psychology Department in a four-year B.Ed. undergraduate program, an M.Ed. program and a Faculty-based doctoral program.

Both women and men are encouraged to apply. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Subject to budgetary conditions, this position is available as of July 1, 1987. Applications will be accepted until March 31, 1987.

Applicants should forward their curriculum vitae and the names of three referees to: Dr. William E. Schulz, Head, Educational Psychology, Faculty of Education, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

NOTICEBOARD

Notices of Conferences Calls for Papers Publications

Bulletin readers are invited to place notices of conferences, calls for papers and announcements of publications in the September, December and April issues of the magazine free of charge.

The notices must be typed double-spaced in a single paragraph starting with an underlined heading and should not exceed 100 words in total, per notice. You may submit both an English and French version of the same notice if you choose, as long as the requirements as outlined above are followed.

Copy deadlines are as follows: September Issue — August 13; December Issue — November 12; April Issue — March 13.

Please direct inquiries and submissions to "Noticeboard", Liza R. Duhaime, CAUT Bulletin, 1001—75 Albert St., Ottawa, Ontario, K1P 5E7.

EXECUTIVE DIRECTOR

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Chairman, Search Committee

Associated Medical Services, Incorporated,

14 Prince Arthur Ave., Ste. 101 Toronto, Ontario M5R 1A9

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THE UNIVERSITY OF BRITISH COLUMBIA FACULTY OF PHARMACEUTICAL SCIENCES Assistant Professor/Clinical Pharmacy

Graduate degree in clinical pharmacy preferably with experience in pharmacokinetics, cardiology, ID, respiration, ICU, ER, internal medicine, peds or neonatology. Responsibilities include didactic/role model teaching and clinical services in an affiliated teaching hospital. Deadline: 15 March 1987. Available: 1 July 1987 and reappointed annually (non-tenure track) or biannually until tenured. Salary: \$35,000 (Canadian, subject to budgetary approval).

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Please send curriculum vitae and letter of application indicating area of clinical interest to:

Dr. John H. McNeill, Dean
Faculty of Pharmaceutical Sciences
The University of British Columbia

2194 Health Sciences Mall

Vancouver, B.C.

V6T 1W5

Telephone: (604) 228-2343



of the Fellowship will be remunerated at the level of Assistant Professor. During the term of the URF appointment several vacancies due to retirements are expected within the department. The person appointed will be expected to fill one of the positions so vacated. Applicants should send a resume, an outline of proposed research, and the name of three referees to: Dr. W.V.F. Brooks, Chairman, Department of Chemistry, University of New Brunswick, Box Service 45222, Fredericton, New Brunswick, Canada. E3B 6P2.

UNIVERSITY OF OTTAWA. Chemistry. The Department of Chemistry of the University of Ottawa seeks candidates for the tenure-track position of Assistant Professor of Chemistry. Applicants must hold a Ph.D. degree and have a minimum of one year of post-doctoral experience. The successful candidate will possess the ability to conduct an active research program and to teach at the graduate and undergraduate levels. Knowledge of French, German, Italian and English will be required. Applicants should send a curriculum vitae, a statement of research interests and three letters of reference to Professor H. Alper, Chairman, Search Committee, Department of Chemistry, University of Ottawa, 45 Jean Jacques Street, Ottawa, Ontario K1N 6N5. Applications will be considered equally to men and women and, in accordance with Canadian immigration requirements, is directed to Canadian citizens and permanent residents.

L'Université de l'Ontario (UO) à Châteaufort, le département de chimie de l'Université de l'Ontario sollicite des candidatures à un poste régulier de professeur adjoint en chimie organique. Les candidats devront détenir un Ph.D. et un minimum d'une année d'expérience postdoctorale. Les candidats seniors seront également considérés. Le candidat choisi devra développer un programme de recherche en chimie organique, être bilingue (français et anglais) et sous-prévu. Le candidat devrait maîtriser le français et l'anglais. Les candidats sont priés de faire parvenir leur curriculum vitae, leur lettre de motivation et leur programme de recherche prévu et les noms de trois répondants à: Prof. A. L. P. Chalman, Search Committee, Department of Chemistry, University of Ontario at Châteaufort, Châteaufort, Ontario. Conformément aux exigences prescrites en matière d'immigration au Canada, la préférence sera accordée aux citoyens canadiens. L'Université d'Ottawa respecte l'équité en matière d'emploi.

CHILD STUD

BROCK UNIVERSITY, Child Studies Program. The Child Studies program at Brock University, St. Catharines, Ontario, invites applications for a tenure stream position. Qualified applicants should have a B.A. or B.Sc. degree in psychology or related fields, an active research program and experience in teaching courses in developmental psychology and/or child psychology. Demonstrated observational techniques would be desirable. The appointment will begin July 1, 1987, pending budgetary approval, in accordance with Canadian Immigration regulations. The position is open to persons not restricted to Canadian citizens and permanent residents. Applicants should send their curriculum vitae to: Dr. Sid Durrant, Child Studies Program, Brock University, St. Catharines, Ontario, L2S 3A1. The Child Studies Program at Brock is an interdisciplinary program involving faculty from the Department of Psychology, Sociology, Education and Physical Education.

CHINESE

UNIVERSITY OF MANITOBA, Chinese Language and Culture. The Faculty of Education is seeking applications for a term position (subject to budgetary approval) in Chinese language and culture beginning July 1, 1988. Applicants should have a Ph.D. degree and preferably language teaching experience. Successful candidates will be expected to teach elementary, intermediate/advanced Chinese and/or cultural studies courses in the philosophy. The position is for three years. Candidates should also include a five to ten minute taped conversation of their own choice with a member of the opposite sex. Both men and women are encouraged to apply. In accordance with University requirements, priority will be given to Canadian citizens and permanent residents. Applications and inquiries should be sent to the Department of Philosophy, 560-220 Main Street, Winnipeg, Manitoba R2N 2A2.

CLASSIC

UNIVERSITY OF WINNIPEG, Classics. The Department of Classics at the University of Winnipeg invites applications for one-year replacement positions in 1987-1988 at the rank of Assistant Professor or Lecturer. Duties will include teaching Latin and Greek and general Classical Civilization courses. Candidates should have completed or be near completion of the Ph.D. While the replacement position is subject to the availability of funds, it is highly probable that the successful candidate will have an opportunity to take up a second seasonal appointment in 1988-1989. In accordance with Canadian immigration requirements, this notice is directed to

Canadian Citizens and permanent residents of Canada in the first instance. Application, including a curriculum vitae and the names of three referees, should be sent to Dr. Iain McDougall, Department of Classics, University of Winnipeg, Winnipeg, Manitoba, R3B 2E9. The closing date for applications is February 28, 1987.

UNIVERSITY OF NEW BRUNSWICK. *Classics and Ancient History.* Subject to budgetary approval of the position by the University, the Department of Classics

and Ancient History is inviting applications for a tenure-track appointment at the level of Assistant Professor, with the appointment effective for the 1988-89 academic year. The qualifications for this position include a Ph.D. in the field, a strong research background and research interests in Latin Literature and Roman history. The successful candidate will teach a variety of undergraduate courses in Greek and/or Roman civilization as well as language courses. An interest in archaeology would be an asset. 1986-87 Salary Range: \$20,000-\$24,000. For consideration, a curriculum vitae and the names of three referees should be sent to: J.R. Smith, Chairman, Department of Classics & Ancient History, University of North Carolina at Charlotte, Charlotte, N.C. 28223-5354. Closing date for applications: November 15, 1987. In accordance with Canadian Immigration requirements, this advertisement is open to Canadian citizens and permanent residents only.

BROCK UNIVERSITY, Department of Classics, invites applications for a ten-month or twelve-month limited-term appointment as an Assistant Professor at the rank of assistant lecturer or assistant professor, depending upon qualifications, for the 1987/88 academic year. The candidate will teach three courses in the following areas: Greek art and architecture; ancient Near Eastern art and architecture plus the city in the ancient world; Greek and Roman civilization; Intermediate Latin; and Greek and Roman literature. Applicants should send a current curriculum vitae by March 2, 1987 to Professor David Rupp, Chairman, Department of Classics, Brock University, St. Catharines, Ontario, L2S 3A1, and ask a referee to send him letters of recommendation on their behalf by the same date. In accordance with Canadian Immigration regulations, all offers of employment are directed to Canadian citizens and permanent residents.

COMMUNICATION STUDIES

CONCORDIA UNIVERSITY Communication Studies, Sound Production, Assistant Professor, depending on pending final approval) to teach undergraduate courses in the area of Sound Production, Film, TV or Scriptwriting, depending on interest and background. Requirements: M.A. or Ph.D. (1997-83, Ph.D. MFA and/or professional equivalent in the field of communication, film, television, video, audio, or related knowledge of visual media. A knowledge of communication trends and media history. Fluency in English and proficiency in French an asset, in accordance with Canadian immigration requirements. Canadian citizens and permanent residents. Current form: Assistant Professor \$52,545. (Revision being negotiated in a contract with the Association of Professors of the University of Montreal) and curriculum vitae to: William O. Gerard, Chairperson, Department of Communication Studies, Concordia University, 1414 Sherbrooke Street West, Montreal, Quebec H4A 1V9. Closing date: April 1, 1998. Appointment of a suitable candidate is subject to budget. Academic faculty position subject to funding.

CONCORDIA UNIVERSITY, Communication Studies. Lecturer, 10 month session (September to December), \$12,998 (levy replacement) in the Department of Communication Studies to teach undergraduate courses in the field of communication studies. Possible involvement in teaching of other courses, such as media analysis and criticism, depending on interest. Must have a minimum of a B.A. or M.F.A. or professional equivalent experience in production, and a knowledge of visual media. A knowledge of communication theory and research in the field would be a decided asset. Facility in French an asset. In accordance with the University's policy on the recruitment of advertisements is directed to Canadian citizens and permanent residents. Salary, not to exceed \$30,000, depending on experience. For consideration, send curriculum vitae to: William O. Gifford, Chairperson, Department of Communication Studies, Concordia University, 7141 Avenue des Arts, Montreal, Quebec H3B 1R6. Closing date for applications: March 1, 1997 (internal candidates have a prior appointment to be made).

**COMPUTER SCIENCE
/STUDIES**

TRENT UNIVERSITY, Computer Science. Applications are invited for a limited term position in the Computer Studies Programme at the Assistant Professor rank, beginning July 1, 1987. Conversion to a tenure track position as early as July 1, 1988 is a possibility. Applicants should have a Ph.D. (or all but dissertation) in Computer Science or a closely related discipline. Applicants should be prepared to participate in an undergraduate co-operative teaching environment and to pursue an active research program. Applications with curriculum vitae and three letters of reference should be sent to Professors J.W. Joy, Chairman, Computer Studies Programme, Trent University, P.O. Box 4800, Peterborough, Ontario, K9J 7B6, in confidence with the understanding that requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF ALBERTA, Department of Computing Science. Applications are invited for a Faculty Service Officer which is a full time academic position as Director of Instructional Laboratories in the Department of Computing Science. Responsibilities include the planning and supervision of instruction at laboratories and the promotion of innovations in Instructional methodology. Candidates should have considerable relevant academic experience; curriculum planning, teaching experience.

course development and supervisory experience. An M.Sc. is mandatory but a Ph.D. in Computing Science, is preferred. Salary will be commensurate with qualifications and experience, currently salaries range from \$18,000 to \$28,000. The ideal candidate will have access to a modern laboratory facilities currently include four timesharing terminal labs, connected to the University Amdek 5870 mainframe computer. The position is connected to the mainframe, a logic lab, and a micro-computer lab. A VAX 11/780 is largely devoted to several undergraduate courses. The position is also involved in the system. Applications, including detailed resume and the names of three referees should be submitted to: Dr. Lee J. Whill, Chairman, Search Committee, Department of Computer Science, University of Alberta, Edmonton, Alberta, T6G 2H1. The closing date for applications is April 30, 1988. The earlier the qualified candidate is found, the earlier the position will be filled. Enquiries should be directed to the Chair of the Search Committee.

UNIVERSITY OF ALBERTA, Department of Computing Science The Department of Computing Science is undergoing extensive expansion in research initiatives. Applications are invited for four positions: Assistant Professor, Associate Professor/Associate Professor level, and two Assistant/Associate Professor level. Responsibilities include research as well as teaching at the graduate and undergraduate levels. Research areas in the following areas will be considered. Current hardware support includes an Am5801 58700, a network of VAX/1600's, and well equipped computer graphics and communications laboratories for graphics, VLSI, and AI research. Access to a Cyber 205 is available. Salary commensurate with experience, \$50,830 and a commensurate with qualifications and experience. Send curriculum vitae, names of three references, and a letter of interest to the Department of Computing Science, University of Alberta, Edmonton, Alberta, T6G 2H1. Applications will be accepted until April 30, 1988. The University of Alberta is an equal opportunity employer.

THE UNIVERSITY OF GLENCLON
The Department of Computer Studies,
The York University, Toronto, Ontario
Glenclon College is seeking applicants for
the position of Assistant Professor of
Computer Science. The successful candi-
diate will be tenure-track, subject to
university and budgetary approval. Other
requirements include a Ph.D. in Computer
Science or a related field, and a minimum
of one to two years' visiting appointments
experience. The successful candidate will
teach in the Department of Computer Science
in Computer Science or Business Ad-
ministration with a strong background in
the area of Artificial Intelligence. The
position is at the graduate level, and
Research and assistance in planning the
Department's research and development
programme in Applied Computer Science
will also be expected. The ability to
communicate in English is essential. The
ability to teach in English is strongly
preferred. The successful candidate must
possess a minimum of a Master's degree,
qualifications and experience. Send your
curriculum vitae and the names of at least
three referees to: J. R. Seary, Chairman, Department of
Computer Studies, Glenclon College,
The York University, 4700 Keele Street,
Toronto, Ontario, M3J 3M6. In accordance
with the University's policy on equal oppor-
tunities, this advertisement is directed to
Canadian citizens and permanent residents.
The University is committed to implementing
policy of employment equity. Qualified women
are encouraged to apply.

[illegible]

UNIVERSITY OF WATERLOO, Computer Science Department. The University of Waterloo invites applications for faculty positions at all ranks. A Ph.D. in Computer Science is required, with evidence of outstanding research accomplishments and potential. All areas will be considered. Salary according to experience. Applications should be sent to the Chair, particularly welcome. Applications should include a curriculum vitae and the names of three references and should be directed to F.W. Tompa, Chairman, Recruiting Committee, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada N2L 2G1. Applications to the University of Waterloo, Waterloo, Ontario, Canada, must be received by the following dates: 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 264

given to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF QUELPH. Director of Computing Services. Applications are invited for the position of Director of Computing Services, a senior administrative post reporting to the Executive Director of Information Technology. The direct responsibilities include the management of Computer Services of the University, its developing and maintaining existing systems which support the administrative and academic community, the recruitment and providing appropriate support services to the academic community.

Computing Services which presently has approximately 100 staff, is presently upgrading its IBM computers in the 4300 series, as well as a Vax 750 and a Sparcy 5000. It is planning number of campus microcomputers, including 750 and 5000.

ed by Computing Services. The incoming director will be expected to participate

In the contributing development of information technology at the University of Guelph. Candidates will be expected to have an appropriate academic and technical background and have extensive experience in the management of computing facilities and personnel. Applications, including a complete resume, should be sent to: Dr. J.R. MacDonald, Chairman of the Selection Committee, Office of the Vice President Academic, University of Guelph, Guelph, Ontario N1G 2W1, by 15 March, 1987.

COUNSELL

UNIVERSITY OF MANITOBA, Counselling Service. Applications are invited for a full-time position of Counsellor at the Assistant Professor level. The successful candidate will primarily be expected to provide counselling services to university students experiencing personal, social, educational and vocational problems. The position may involve a combination of other activities including research, supervision and university and community counselling. The position is a full-time position. A doctorate in Counselling Service is a must. A doctorate in counselling psychology or equivalent is preferred. The position is open to those who have counselling experience at the post-secondary level. Salary is commensurate with experience and dependent upon qualifications and experience. Both men and women are encouraged to apply. The position is subject to Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents. The position includes a curriculum vitae and names of three referees should be received April 30, 1987 for an appointment starting May 1, 1987. For further information apply to: Dr. Lytle Eide, Director, Counselling Service, 474 University Avenue, Winnipeg, Manitoba, R3T 2N2.

CRIMINOLOGY

SIMON FRASER UNIVERSITY, Criminology
 01. The School of Criminology is looking for a full-time teaching position in relation to one of the following areas: *Qualifications:* A minimum of an Assistant Professor level which, subject to a satisfactory faculty and departmental review, requires a minimum of a master's degree and a satisfactory first faculty appointment. *Application:* Candidates must submit a letter of interest, curriculum vitae, and a list of references. *Salary:* \$25,000 per year. *Ph.D. in psychology, with extensive experience in criminological research, is a must.* *Additional:* Successful candidates must have special skills and interests in computer applications in criminology. *Note:* In accordance with Canadian law, the University of Simon Fraser does not discriminate in its recruitment. The advertisement is directed to Canadian citizens and Permanent Residents. *For consideration, send your resume and references to:* Dr. Simon N. Verdun-Jones, Director of Recruitment, School of Criminology, Simon Fraser University, Burnaby, B.C. V5A 1S6. *6.* Successful candidates may commence employment on or before September 1, 1990. *Applications will be accepted until the position is filled.*

March 1987.

CULTURAL STUDIES
TRENT UNIVERSITY, Cultural Studies
The Cultural Studies Programme, a
Honours undergraduate interdisciplinary programme which drew
from the fields of literature, history, film and
and cultural theory, communication, literary
visual art, drama, music and comparative
literature, seeks applications for a tenure-
track position. The successful candidate will
teaching experience and research in-
terests in one or more of these areas.
Candidates should have a Ph.D. and
teaching experience. Salary would be
Assistant level; salary would be com-
mensurate with qualifications and ex-
perience. For consideration, send a letter
and curriculum vitae to: Trent University,
1867, Applications, with the names of
three referees, should be sent to Professor
A. Wernick, Chair, Cultural Studies
Program, Trent University, Peterborough,
Ontario, K9J 7B8. In accordance
with Canadian immigration
requirements, this advertisement
directs Canadian citizens and permanent
residents.

DESIGN

CONCORDIA UNIVERSITY, Design, The Department of Design of the Faculty of Fine Arts is announcing a probationary, tenure-track position in the Design Art programme. Duties include full-time teaching responsibilities within our undergraduate Major in Design Art and contribution to the ongoing administrative activities and educational objectives of the Department, the Faculty and the University. The candidate should preferably have the following qualifications:

- Master in Design Studies (multidisciplinary, environmental, object design or other) or equivalent
- minimum five (5) years university teaching experience
- a baccalaureate

c) knowledge of French will be considered an asset; d) graduate course work experience. The candidate will be expected to demonstrate a broad understanding of the various design systems, as well as knowledge of multimedia systems. The Department is looking for creative educator-artists interested in the development of new and innovative approaches to design studies. Salary and rank will be commensurate with qualifications and experience. In accordance with the provisions of the Local Collective Agreement, this advertisement is directed to Canadian citizens and permanent residents. Visae and enquiries should be sent to: Mr. J. J. MacNeil, Director, Acting Chair, Department of Design, Concordia University, 1385 Deschênes Avenue, Montreal, Quebec H3G 2M5. Tel: (514) 343-7171. Fax: (514) 343-7172. E-mail: macneilj@concordia.ca.

TABLE 1. CONTINUED

EARTH SCIENCES
UNIVERSITY OF WATERLOO, Department of Earth Sciences, is accepting applications for a regular faculty position in the fields of geophysics, Canadian geology, and/or geology. The research record, or shown promise in research, and the ability to teach are encouraged to apply. The professor at rank of the position will depend on the qualifications of the applicant. The position involves undergraduate (B.Sc.) and graduates (M.Sc., Ph.D.) students. The Department of Earth Sciences, The University of Waterloo, is accepting applications and responsibility for the Department's 1500 laboratory and will be expected to supervise graduate students in the groups within the Department that utilize geophysics. The laboratory provides a wide range of facilities for geophysical measurements, trillium analysis and mineralogy. The position is an excellent opportunity for teaching in accordance with the University's commitment to the Canadian Institutes of Research. The advertisement is directed to Canadian citizens or permanent residents. Inquiries or applications with curriculum vitae and the names of three references should be sent to: Dr. J. R. H. Chandler, Search Committee, Dept. of Earth Sciences, University of Waterloo, Waterloo, Ontario, N2L 3G1. The date of the appointment is July 1, 1987. The closing date for applications is to change this date, closing date for receipt of applications is February 28, 1987.

ECONOMICS
LANDEAU UNIVERSITY. Economics Department. The Department is seeking applications for one or more appointments, term and/or tenure track at the level of Assistant Professor, commencing July 1987. Responsibilities include research and undergraduate teaching in the areas of resource economics, quantitative methods, development economics, physical geography and environmental economics. No position should have a doctorate in economics. The successful candidate will be negotiable in accordance with qualifications and experience. Appointments are made on a full-time basis. All qualified candidates will be given preference. Accredited with Canadian Immigration, Citizenship and Human Resources Development. Directed to Canadian citizens and permanent residents. For consideration, send a curriculum vitae along with names of three referees to Dr. E. W. Landeau, Department of Economics, Landeau University, Sudbury, Ontario, Canada, P6C 2E5.
UNIVERSITY OF SASKATCHEWAN. Economics. Le Département de sciences économiques. The Department is seeking applications for one or more appointments at the post-graduate level (limited or open to all). The successful candidate will be negotiable in accordance with qualifications and experience. The candidate must be a Canadian citizen or permanent resident. For consideration, send a curriculum vitae along with names of three referees to Dr. E. W. Landeau, Department of Economics, Landeau University, Sudbury, Ontario, Canada, P6C 2E5.

centré sur l'octroi de la prime d'encouragement à la recherche et l'enseignement en premier cycle de la théorie et d'un cours dans les domaines suivants: économie du développement, économie des ressources naturelles ou économie du développement d'autres domaines seront pris en considération. Les candidats doivent posséder une maîtrise en économie et obtenir le traitement et le rang so négociables suivant les titres et l'expérience. Les nominations sont soumises à l'approbation du conseil d'administration. La préférence sera accordée aux candidats bilingues. Conformément aux exigences de la Loi sur l'accès à l'information, les candidats sont invités à adresser une demande d'adresse aux citoyens canadiens et aux résidents permanents. Les personnes intéressées sont priées de faire parvenir leur curriculum vitae, leur lettre de motivation et leurs recommandations à: William Brock, Directeur, Département de sciences économiques, Université Laurentienne, 100, rue des Arts, St-Jean, Québec, J2K 0A2. BROCK UNIVERSITY, Faculty Position In Economics. Applications are invited.

[illegible]

abilities include research in undergraduate teaching, theory, one of labour economics, theory, resource economics, quantitative methods, monetary economics, development economics, and other areas considered. Applicants for these positions should have a doctorate or be near completion. Salary and rank are negotiable and will vary with qualifications and experience. Appointments are subject to budgetary approval. In accordance with Canadian Immigration requirements, all applicants must be Canadian citizens and permanent residents. Applicants should submit their curriculum vitae with three references to the attention of Dr. C.C.A. Curjia, Chairman, Department of Economics, Trent University, Peterborough, Ontario, K9J 7B8.

UNIVERSITY OF GUELPH, Economic Development and Planning, Economics tenure track position. The position is Professor or level. This position is subject to budgetary approval. Serious consideration will be given to applicants with Ph.D. (or expected in 1987). Most likely specializations will be considered are: special interest in international economics and monetary economics. A successful candidate will participate in the research activities of his Department and teach at the graduate and undergraduate levels. Applications will be accepted until September 1, 1987. Appointment will commence July 1, or September 1, 1987. Applications should be sent to the Chairman, Department of Economics, University of Guelph, Guelph, Ontario, Canada, N1G 2W1, in accordance with Canadian immigration regulations. The Department is directed to Canadian citizens and permanent residents.

UNIVERSITY OF WINNIPEG. Department of Economics. The Department is seeking applications from individuals with a Ph.D. in Economics for a tenure-track position. The appointee will be responsible for teaching and research in the area of public finance (subject to budgetary approval). Applicants for the position should have a Ph.D. in Economics and have demonstrated research and teaching success. Candidates must have a strong commitment to undergraduate teaching and research. The Department is particularly interested in candidates with research interests in Monetary Economics, although other research interests are also acceptable. Candidates in other fields are encouraged to apply. The successful candidate will be at the Assistant Professor level, but individuals with exceptional qualifications will be considered at a higher rank. In accordance with the University's Equal Opportunity Policy, no discrimination on requirements, first preference must be given to Canadian citizens and persons with permanent residence status. The curriculum vitae and names of at least three referees to Professor Dr. S. N. Dhillon, Department of Economics, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3S 2E9.

EDUCATION

SAINT FRANCIS XAVIER UNIVERSITY
Education Department Applications
Invited for a tenure-track position
educational psychology to commence
July 1, 1987. Responsibilities include
teaching educational psychology in
Bachelor of Education and Bachelor
of Education programs, and the super-
vision of practice teaching. Qualifi-
cations: Doctorate in educational
psychology with course work in learn-
ing problems. Teaching experience in
elementary or secondary school set-
ting. Salary and rank will be commensurate with qualifications.
Experienced Applicants should submit
curriculum vitae and the names of three refer-
ences should be addressed to Dr. Ruth Weir
Chair, Department of Education, St.
Francis Xavier University, Antigonish,
Nova Scotia, B2G 1C0 before March
1987.

ST. FRANCIS XAVIER UNIVERSITY
Adult Education. Applications are invited for the position of Lecturer/Assistant professor at the rank of lecturer/assistant professor beginning July 1, 1987. Applicant must be holding a doctoral degree in adult education or a related field. Candidates must be Canadian citizens or permanent residents expecting to complete PhD degrees soon will also be considered. The Master of Adult Education program is currently being developed. Duties will include the supervision of graduate students, the delivery of distance education courses, and assisting with teaching and administrative responsibilities. Salary will be dependent on qualifications and experience. Both women and men are encouraged to apply. Written applications with resume indicating relevant experience must be received before March 1, 1987. In accordance with Canadian Human Rights Act, applications from Canadian citizens and permanent residents of Canada will be given priority. Canadian citizens and underserved groups are encouraged to apply. Immigrants. Applications should be sent to: Dr. M.A. Gillen, Chair, Department of Adult Education, St. Francis Xavier University, Antigonish, N.S., B2G 1X0.

BROCK UNIVERSITY, COLLEGE OF EDUCATION, Department of Graduate and Undergraduate Studies, invites applications for a full-time position in the area of (subject to budgetary approval) in curriculum studies and women's issues in education. The successful candidate will have a strong background in curriculum development and implementation, and a knowledge of women's issues in curriculum. The successful candidate will be responsible for successful teaching and supervision at the postgraduate level. The position is in the Pre-Service and Continuing Studies programs. Rank open. Salary and benefits dependent upon qualifications and experience. Applications should be submitted to: Peter J. Atherton, College of Education, Brock University, St. Catharines, Ontario L2S 3A1. In accordance with Canadian employment regulations, the successful candidate must be a Canadian citizen.

lissement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF MANITOBA, Continuing Education. The University of Manitoba is seeking applications for a tenure track faculty position in the Department of Adult, Vocational and Continuing Education. The position is at the associate level. Responsibilities include: teaching, supervising, and developing a professional continuing education program, working with faculty from other departments, and working with the business, community and educational sectors. The process of needs identification and program development, recruitment and selection and program evaluation and assessment, conducting research and publishing, and continuing education. Desirable qualifications include: a doctorate in education or a related field, completion in adult/continuing education programs, and a minimum of five years' experience in adult/continuing education programs. Other desirable qualifications include: experience developing and administering university level continuing education programs, experience in the field (particularly for nonprofit organizations), and experience working effectively with diverse groups. The position is full-time, permanent, and programs in a variety of content areas are available. Salary is \$28,385 to \$40,520. The University enforces an affirmative action policy for all positions. The position is subject to immigration requirements. This ad is for permanent residents, citizens, and permanent residents. Applications deadline will be March 1, 1987. Inquiries may be made to the Director of Curriculum and Instruction, 100-100, 100 Curran Avenue, Winnipeg, Manitoba, Canada R3T 5V6.

UNIVERSITY OF LETHBRIDGE. Faculty of Education. Title: A tenure-track appointment in the Department of Educational Learning. Qualifications: Demonstrated background and expertise in evaluation and assessment of learning, and in supervising student teachers and working with pre-service teachers. Essential functions: ability to work with teachers in professional development activities and in the evaluation of learning programme of the school; to develop and deliver effective teaching excellence in public schools; to develop and deliver effective teaching and instructional development; interest and expertise in research; a second area of research interest; and to participate in at least one methods course in the graduate programme. Undergraduate and graduate level courses: declare or near completion. Salary: \$25,000 per year. Closing date: 15 September 1987. Effective date: August 1, 1987. Closing date for applications: August 1, 1987. Send curriculum vitae and the names of three referees to: Dr. R.K. Anderson, Department of Educational Learning, The University of Lethbridge, Lethbridge, Alberta T1K 3M4, Canada. Applications in conjunction with Canadian immigration requirements must be submitted by the candidates. Consideration will be given to persons who are bilingual in English and French.

THE UNIVERSITY OF BRITISH COLUMBIA. Counselling Psychology, 1. The Department of Counselling Psychology, University of British Columbia, is seeking applications for a tenure-track position at the assistant professor level, subject to a Ph.D. in counselling psychology. The offer entails equal opportunity to qualified male and female applicants. 2. Applicants should have a minimum of 3 years of proven teaching and research publication record. In accordance with Canadian Immigration regulations, the successful applicant is directed to Canadian citizens and permanent residents of Canada. 3. Duties will include supervising the work of the senior undergraduate level and supervision of graduate research. 4. Salary will be commensurate with qualifications and experience. 5. Applicants should send their curriculum vitae and the names of 3 referees to: Dr. J. R. H. Henggeler, Head, Department of Counselling Psychology, Faculty of Education, The University of British Columbia, 2145 East Mall, Vancouver, B.C. V6T 1Z2. 6. Effective: July 1, 1987. 7. Deadline Date: March 15, 1987.

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University of Manitoba, Winnipeg, Manitoba, R3T 2N2
UNIVERSITY OF MANITOBA. Education, Health, and Social Services, Faculty of Education, Department of Educational Administration and Foundations invites applications for the position of Assistant Professor in Adult Education at the rank assistant professor. The applicant should have a minimum of a M.A. in Education. Some specialization in the foundations of education is desirable. Duties include teaching, research, supervision of students and graduate levels, supervision of graduate students' programs and research, and service to the university and the academic community. Teaching experience in adult education is preferred. The applicant is required. An active program of research is expected. Salary is commensurate with experience and qualifications. This appointment is subject to budgetary conditions. Employment date is September 1, 1987. Men and women are encouraged to apply. In accordance with Canadian Immigration regulations, preference will be given to persons directed to Canadian citizens and permanent residents. Applications, including a curriculum vitae, the names of three referees, and samples of published work, should be submitted to the Department of Education, 520 Main Street, 1987 to Dr. Dianne MacLennan, Associate Professor and Head of the Department of Education and Foundations, Faculty of Education, 143 Education Building, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2. **YORK UNIVERSITY.** Faculty of Education. With continued Faculty expansion, the Faculty of Education at York University is interested in attracting scholars of high calibre in a variety of fields. We invite applications from individuals who have the potential to make significant contributions which may require tenure stream or term depending

and graduate qualifications and relevant work experience. The selection criteria will be based on the following: (1) Education, with primary emphasis in the field of Education, and (2) Pedagogical skills. (3) and (4) The pedagogical skills of the candidates across the curriculum and across school subjects. (5) The pedagogical skills including the application of curriculum to special education; (6) and (7) In language and communication skills, with special emphasis on reading, on writing process, on learning disabilities, and on special needs. (8) Pedagogical skills, primarily in the elementary school curriculum, (9) and (10) In pedagogy (curriculum, teaching, and assessment), arts, etc; primarily in elementary education, (11) and (12) In pedagogical one position. (13) Socialization, (14) Interaction and group processes; the social context of curriculum including relations between school and society, political involvement, and (15) Pedagogical skills. All positions preference is given to candidates who have an appropriate mix of: a) Pedagogical skills, b) Pedagogical excellence, successful school-based experience, an appropriate advanced degree, and c) Pedagogical skills. The demonstrated ability to collaborate with other university faculty in research, methodology and/or programme design expertise. Candidates must be able to participate in the Faculty's graduate, in-service and pre-service programs. Rank and salary will be commensurate with qualifications and experience. For consideration, please send a letter of interest and curriculum vitae to: budgetary approval. All positions are subject to budgetary approval. The York University is implementing a policy of employment equity. Qualified men and women are encouraged to apply in accordance with Canadian Immigration requirements. This advertisement is made available to all persons, including non-residents. Applications should be

sent as soon as possible to: Dean Andrew Elfrat, Faculty of Education, N818 Ross Building, York University, 4700 Keele Street, North York, Ontario M3J 1P3.

McGILL UNIVERSITY. The Centre for University Teaching and Learning and the Department of Educational Psychology and Counselling invite applications for a joint appointment to tenure track position at the Assistant Professor level to begin September 1987, subject to budgetary approval. Preferred candidates will have completed a doctoral program and be expected to work in the areas of (a) instructional and faculty development at the university level and (b) counselling in the following areas:

evaluation/instructional design, psychological development during school years, education of the gifted, adult learning. Applicants should have a relevant background in psychology, experience in consultation, team research, and teaching. In this appointment, good interpersonal and teaching skills are essential. Basic salary for 1985-86 is \$31,225. A letter of application, curriculum vitae, and three letters of reference should be sent directly to: Professor George L. Gels, Centre for University Teaching and Learning, McGill University, 3700 McTavish Avenue, Montreal, Quebec H3T 3J2; (514) 392-8320. In accordance with Canadian immigration requirements this advertisement is directed in the first instance to Canadian citizens and perma-

QUEEN'S UNIVERSITY OF KINGSTON. Faculty of Education: French Curriculum and Instruction. Applications are invited for a two-year appointment as an Instructor in the First and Second Language Programs. The appointment may be on a contractual or a sabbatical basis. The appointee will be required to teach French as a Second Language Curriculum with the First and Second Language Programs. The successful candidate will also be involved in the supervision of student teachers in the practicum component of the program. Minimum qualifications are: 1) master's or doctorate degree; 2) successful teaching experience in French as a second language immersion and core programs; especially in the First and Second Language Programs in the secondary schools would be an asset.

also be highly desirable); 3) demonstrated leadership in curriculum development and program implementation. Applications with full curriculum vitae and the names and addresses of three referees should be sent to: The Dean, Faculty of Education, Queen's University, Kingston, Ontario, K7L 3N6. Both men and women are encouraged to apply. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The appointment date is July 1, 1987, the closing date for applications is May 15, 1987.

UNIVERSITY OF VICTORIA. Faculty of Education, School of Physical Education and Leisure Studies. Appointment. A position at the level of Assistant professor is available in either the Elementary Teacher Education (Physical Education) or the Secondary Teacher Education (Physical Education) programs to commence July 1, 1987. Applications should be received by April 1, 1987. Areas LEISURE STUDIES, and TEACHER EDUCATION. Duties include teaching, supervising, and student supervision in Leisure Studies. The successful applicant will be involved in the development of the new Cooperative Education Program. Qualifications: Graduate degree in Leisure Studies or related field, with demonstrated research and scholarly publication in the area of Leisure Studies. The successful applicant should have affiliation with professional associations in the area of Leisure Studies. Areas: ELEMENTARY TEACHER EDUCATION (PHYSICAL EDUCATION): Responsible for the development of the program in the area of Elementary Teacher Education (Physical Education), and supervision of students in the area of Physical Education. (Doctoral degree with the potential for research and scholarly publication in the area of Elementary Teacher Education (Physical Education)). Areas: SECONDARY TEACHER EDUCATION (PHYSICAL EDUCATION): Responsible for the development of the program in the area of Secondary Teacher Education (Physical Education), and supervision of students in the area of Physical Education. Successful teaching background in the public schools. Graduate degree with the potential for research and scholarly publication. Qualifications and experience, but not appointment is limited to Assistant Professor. Areas: LEISURE STUDIES. Successful teaching background in the public schools. Graduate degree with the potential for research and scholarly publication. Qualifications and experience, but not appointment is limited to Assistant Professor. Areas: LEISURE STUDIES. Successful teaching background in the public schools. Graduate degree with the potential for research and scholarly publication. Qualifications and experience, but not appointment is limited to Assistant Professor.

UNIVERSITY OF VICTORIA, Education Department, is seeking applications for a full-time position in the area of Special Education, at the Assistant Professor level, effective July 1, 1987. The successful candidate will be responsible for Special Education, Educational Psychology or Psychology and successful classroom teaching are minimal requirements. The position involves both undergraduate and graduate courses in learning difficulties, educational exceptionalities, diagnosis and remediation, learning problems. A demonstrated commitment both to research and to the supervision of graduate students is essential. Provincial and federal government employment policies require that preference be given to qualified applicants with Canadian or Landmark status. Preference will also be given to applicants with relevant qualifications and experience. Applications, which should include curriculum vitae, references, three recent photographs and a letter of recommendation, must be sent before June 1, 1987 to: Dr. Brian Hurry, Chair, Department of Psychological Studies, University of Victoria, Box 1800, Victoria, B.C. V8W 2Y2, Canada.

ENGINEERING

THE UNIVERSITY OF BRITISH COLUMBIA. Electrical Engineering. Applications are invited for a tenure track position at the Assistant or Associate Professor level in the general area of electronic instrumentation with special emphasis on transducers and sensors for Biotechnology and Biomedical research. Applicants must have an earned doctorate and relevant post-doctoral research experience. The successful applicant would be expected to participate in undergraduate and graduate teaching in Electrical Engineering and develop research collaboration with the U.B.C. Centre for Biotechnology. U.B.C. Biomedical Engineering Centre and the Biomedical

tario P7B 5E1. Lakehead University is an equal opportunity employer.

SIMON FRASER UNIVERSITY, Manufacturing Systems Engineering. The School of Engineering Science located at Simon Fraser University is seeking outstanding faculty candidates in manufacturing systems engineering. Candidates must have a suitable background and experience in areas such as CAD/CAM/CIM, flexible manufacturing systems, man-machine interfaces, robotics, quality control and reliability. A strong background in software development is highly desirable.

The successful applicant will be expected to have a minimum of a Bachelor's degree and teach undergraduate and graduate courses. Engineering Science provides an excellent background for this position. The position requires a high level of academic achievement, demanding high academic standards of its students. Local industry offers many opportunities for graduates to develop their own ventures. This area is rich in natural resources, offering the natural and cultural ambience of one of the most attractive cities in North America. The area is also known for its scenic spectacular mountaintop setting, a short drive from downtown Vancouver. The position is open to all qualified candidates who are eligible for employment in Canada at the time of application. Applications should be sent to the following address. Only those candidates who are eligible for employment in Canada are welcomed but consideration of such candidates is not limited to those with a Canadian salary authorization. Positions are subject to a complete employment, background and credit check. Please use the names of these references to Dr. Donald R. Smith, Director of Engineering Science, Simon Fraser University, 8888 University Drive, Burnaby, BC V5A 1S6.

Burnaby, B.C. V5A 1S6, Canada.
MECHANICAL ENGINEERING
 Applications are invited for a probationary (tenure-track) faculty position from Mechanical Engineers with experience in the following areas: control, robotics, computer-aided design, computer-aided analysis, and manufacturing systems. A successful candidate will be expected to teach effectively, assist in laboratory development, and conduct research, preferably in the areas of robotics and control. Applicants should hold a Ph.D. degree. Preference will be given to candidates who have had previous university experience to take an active role in the development of Mechanical Engineering. This ad is directed to Canadians and permanent residents. For more information, contact the names and addresses of three referees to: Professor F. McIntosh, Act. Dir. of Graduate Studies, Engineering Programs, Lakehead University, Oliver Road, Thunder Bay, Ontario, Canada.

THE UNIVERSITY OF ALBERTA, Department of Electrical Engineering, The University of Alberta, Edmonton, Alberta, Canada T6G 2G1, is seeking an individual for a faculty position at the Associate Professor level. The successful candidate will be expected to teach and supervise graduate students. To qualify for this position, an individual must have a Ph.D. in electrical engineering with a background in engineering physics, with emphasis on the laser plasma field. In addition, the individual should have a strong background in the area of engineering physics program, and who will carry out experimental research on the topic of laser plasma interaction. Areas of interest include high power short pulsed excimer lasers, laser induced plasmas, and laser induced discharges. This is a full-time, permanent, full salary position. The University is an equal opportunity employer, but in accordance with Canadian Immigration requirements, preference will be given to Canadian citizens and permanent residents. Applications will be accepted until February 1, 1987. Please send your curriculum vitae, and three references to: Dr. C.R. Brannan, Department of Electrical Engineering, The University of Alberta, Edmonton, Alberta T6G 2G1.

UNIVERSITY OF WATERLOO, Department of Chemical Engineering, Applications of Chemical Engineering, has two qualified persons as NSERC University Research Fellows. At this position, on a full-time basis, the University Fellow has the status of Definite Term Assistant Professor. The Department is seeking individuals with a Ph.D. degree in a broad area of specialization which are Biological Engineering, Chemical Engineering, Extractive Metallurgy, Transport Processes, Process Control, and Process Design. Areas of particular interest include: Process Design, Process Control, and Process Simulation. Candidates for positions should have teaching/research interests in one or more of the above areas. In particular interest in attracting a person who has been working in the area of Process Design, Process Control, and Process Simulation. Successful candidates will have the Ph.D. degree. The successful candidate will have significant teaching and research experience as well as also desirable. We are looking for talented persons who will be able to contribute to both teaching and research. Applicants should send a curriculum vitae and names of three references to the following address: E. Rhodes, Chairman, Dept. of

National Chemical Engineering University, Canada
ZL 361. In accordance with Canadian immigration requirements, this advertisement is for persons who are citizens and permanent residents. Applications from women candidates are particularly welcome. For more information, the University of Waterloo will fill its vacancies with recent Ph.D. graduates.

UNIVERSITY OF WATERLOO, Operations Engineering Department. Applications are being accepted for two faculty positions at the Assistant or Associate Professor level. The Department of Engineering Department at Waterloo has several areas of specialization which are: Biotechnology, Chemical Engineering, Mining Engineering, Extractive Metallurgy, Transport Processes, Process Control/Statistical Quality Control. Interested Candidates for the position should have teaching/research interests

in one or more of these areas. We are particularly interested in attracting a person who has been working in the area of environmental engineering, environmental assessment and process control. Successful candidates will have the Ph.D. degree. The employment is on a permanent basis. Engineering experience are very desirable. We are looking for talented persons who have enthusiastic interests in both research and development. Successful candidates should send a curriculum vitae and names of three referees to the following address: Dr. R. A. Johnson, Department of Chemical Engineering, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, your employment is directed to Canadian citizens and permanent residents. It is the intention of the University to fill the available vacancies with recent Ph.D. graduates. Applications from women candidates are encouraged.

UNIVERSITY OF WATERLOO, Department of Electrical Engineering, The Department of Electrical Engineering at the University of Waterloo is seeking candidates for a number of graduate research track faculty positions. The candidates will be university or industrial research experience in the areas of computer systems, computer-aided design, computer architecture, computer management, semiconductor devices, VLSI design, or high voltage and power electronics. Successful candidates will hold a doctoral degree and a commitment to research and teaching. Salary and rank will be commensurate with experience. The University offers a competitive salary of preference recent Ph.D.'s for appointment as Assistant Professors or Associate Professors to a rank of Assistant or Associate Professor. The Department also has a position of Senior Lecturer available in the Department. Candidates should send curriculum vitae and references to: Mr. Michael J. Griffin, Department of Electrical Engineering, University of Waterloo, Waterloo, Ontario N2L 3G1. Please indicate your immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applications from women candidates are particularly encouraged.

ENGLISH DEPARTMENT OF OTTAWA. Department of English Applications are invited for a tenure track position as an Assistant Professor in Renaissance Literature (special interest in Shakespeare would be advantageous), effective July 1, 1987. Candidates must have a Ph.D. in English and be particularly interested in studying qualified women candidates. Deadline February 28, 1987. In accordance with Canadian Immigration requirements, this advertisement is restricted to Canadian citizens, permanent and citizens and permanent residents of Canada. Send curriculum vitae, representative publications and have three letters of reference forwarded to: Frank W. Turner, Chair, Search Committee, Department of English, University of Ottawa, Ottawa, Canada.

MOUNT SAINT VINCENT UNIVERSITY. English, The English Department, Mount Saint Vincent University, invites applications for a tenure-track position at the rank of Assistant Professor to begin July 1, 1987 (position is full-time, non-tenured, non-union, non-academic position). Candidates should be flexible and able to teach in a variety of fields, including Writing and/or Children's Literature, American and/or Romantic Literature, American and/or Canadian Literature. Candidates should send to Sister Patricia Mullina, Dean of Humanities and Sciences, Mount Saint Vincent University, 1008 Glenora Road, Halifax, Nova Scotia, B3M 2J6. Application deadline: March 1, 1987. In accordance with Canadian immigration requirements, this advertisement is open to all qualified persons and citizens and permanent residents.

ENVIRONMENT

PLANNING

NOVA COLLEGE OF ART AND DESIGN. Environmental Planning. Initial or Associate Professor. Initial or Assistant or Associate Professor in Environmental Planning. Contract to teach and supervise graduate students. Graduate courses in resource analysis (management), environmental planning, and resource management. Research and planning economics. Desirable qualifications are a graduate degree in planning or a related field and several years practice as a professional planner. Membership or eligibility for membership in the American Society of Planners is preferred. Salary dependent upon qualifications and experience. For consideration, send resume with Canadian Immigration requirements, this notice is directed to persons with Canadian citizenship or permanent residence. Closing date for applications: March 15, 1987. Address: Nova College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, Canada B3H 2W9.

FAMILY STUDIES

UNIVERSITY OF GUELPH, Family Studies. Applications are invited for a tenure-track position at the assistant professor level in Family Studies. Applicants should have a Ph.D. and be qualified to teach undergraduate and graduate courses on family sociology and family change. The position involves changing family structure. The applicant should also have an interest in the field of family change. The successful candidate will be expected to pursue an active program of research. In accordance with the University's recruitment policy, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applicants should send their resumes and references to: Family Studies, University of Guelph, Guelph, Ontario, N1G 2W1. For further references to: Bruce A. Ryan, Chair, Department of Family Studies, University of Guelph, Guelph, Ontario, N1G 2W1.

FINE A

ROCK UNIVERSITY, Department of Fine Arts, invites applications for the following positions: **Associate Professor (probationary)**. Qualifications: an advanced degree in drama in theatre or theatre in education. Experience in theatre in education. People would be an asset. Duties will include teaching courses in drama theatre and theatre in education, teachers in training, and graduates. Date of appointment is July 1, 1987. Deadline for applications is June 16, 1987. In accordance with Canadian Immigration requirements, this advertisement is open to Canadian citizens and permanent residents. Letters of application with curriculum vitae and references should be submitted to Professor J. H. Thompson, Department of Fine Arts, Rock University, St. Catharines, Ontario, L2R 3A1.

UNIVERSITY OF WATERLOO, Fine Arts.
The Department of Fine Arts at the

University of Waterloo invites application for an appointment at the rank of Assistant Professor. The position of the University of Waterloo is to recruit individuals with recent Ph.D. graduates appointed as Assistant Professors wherever possible. The position will be open to scholars with recent publications in Renaissance and Baroque studies. In accordance with Canadian Immigration requirements, the advertisement is not directed to Canadian citizens or permanent residents. With any Curriculum Vitae, candidates should include an example of a recently published book and the names of two referees from whom they have arranged to have letters sent directly to Professor Ann Roberts, Department of Art History, University of Waterloo, 200 University Avenue West, Waterloo, Ontario N2L 3G1. Applications from both men and women are encouraged. The availability of this position is subject to budgetary approval.

FOOD SCIENCE

MACDONALD COLLEGE OF McGILL UNIVERSITY, Food Science - Assistant Professor. The Department of Food Science and Technology is located in the Faculty of Agriculture at Macdonald College of McGill University, has three Assistant Professors, and is available at the Assistant Professor level of \$36,700. The department is in the process of developing its food science program and is currently seeking a new faculty member to its teaching and research functions in each of the following areas: (1) Harvest Technology/Food Processing; (2) Food Chemistry; Food Biotechnology; (3) Food Product Development/Flavour Chemistry. Candidates must have a M.Sc. or Ph.D. in a related discipline and will be expected to teach (40%) and do research (60%) in areas directly related to the position.

at McGill in English and in all cases we are seeking Individuals with a strong academic background and a demonstrated ability to develop a research program with both applied and basic thrusts relevant to the health of the Canadian population. We are seeking an Assistant Professor level at \$33,600 per annum plus benefits. The position will involve medical, dental and pension plan contributions. The position is located in Montreal, one of the most vibrant and cosmopolitan cities in North America. A highly motivated and energetic part of a new growth oriented department, located close to the heart of the Canadian population, is seeking an individual to contribute to the department's development, please submit your curriculum vitae, a letter of interest, and three references to: Dr. F. R. McNeill, Department of Food Science and Agriculture Chemistry, Box 187, Macdonald College of McGill University, Steeles Avenue East, Quebec, H8C 1G0, Canada. Applications will be accepted until March 30, 1989 or until the position is filled. For more detailed information can be obtained on individual positions upon application. Interviews will be held with immigration requirements, this advertisement is not intended to attract non permanent residents only.

UNIVERSITY OF GUELPH, Department of Food Science The University of Guelph is seeking applications for a tenure track position at the Assistant Professor level, in the Department of Food Science. The successful candidate will have a Ph.D. in Food Science with a strong research program in fundamental and applied aspects of the food processing industry. Research responsibilities include Dairy and Food science at undergraduate and graduate levels. Applicants should have a strong background in a multidisciplinary environment and should be prepared to work closely with other academic and industrial scientists. Salary commensurate with qualifications. Send full curriculum vitae, selected reports, and references to: Dr. R. E. Selinger, U.S. Region, Chairman, Department of Food Science, University of Guelph, Guelph, Ontario, Canada N1G 2W1. All applications subject to final budgetary approval and commences January 1, 1988. Deadline for applications is December 1, 1987. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents only.

FRENCH

LUTHER COLLEGE. French/German/Inglis. Luther College, a federated college of the University of Regina and a member of A.U.C.C., invites applications for a tenurable position in language (French), beginning September 1, 1987. The instructor will

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HUMAN GEOGRAPHY. Applications are invited for a one-year limited-term position as an assistant professor commencing in July 1, 1987. The candidate should have a Ph.D. (or A.B.D.) and some teaching experience. Teaching responsibilities may include urban geography and human geography at the second-year level and a third-year course in urban planning or regional development. The appointment will be at the senior Lecturer or Assistant Professor level, depending on qualifications and experience. In accordance with immigration regulations, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Letters of application, with curriculum vitae and the names of three referees, should be received by February 28, 1987 to Professor A.G. Bruser, Assistant Chairman, Department of Geography,

McMaster University, P.O. Box 4500, Peterborough, Ontario, K9J 7B8.

McMASTER UNIVERSITY, Department of Geography. Applications are invited for a full-time position in the Department of Geography in Human Geography. The position is for a specialist in urban social geography and urban planning, with demonstrated expertise in field (e.g. survey) research and a successful applicant must have completed at least two graduate courses in senior level planning. Candidates must have a doctoral degree or be ABD. Applications from women are encouraged. Salary according to scale. Appointment as subject to departmental approval. Apply with full curriculum vitae and the names of three referees to the Search Committee, Department of Geography, McMaster University, Hamilton, Ontario, L8S 4L7.

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents.

YORK UNIVERSITY, Department of Geography. One position, commencing July 1, 1987, subject to University approval. Assistant Professor. One year season. Specializing in either geopolitics or geographical aspects of political decision-making and public policy. The appointee will be responsible for teaching and research in political geography plus some teaching assignments in cognate areas. Candidates should have a Ph.D. or be near completion of a Ph.D. in a relevant field. The search programme is highly desirable. York University is implementing a policy of employment equity. Qualified non-Canadian citizens and permanent residents with Canadian Immigration requirements, this advertisement is open to them. Application deadline, 30 March 1987. Apply to: Jean Norclic, Chair, Department of Geography, York University, 4700 Keele Street, Toronto, Ontario, Canada M3J 1P3. Phone: (416) 736-5656.

UNIVERSITY OF VICTORIA. Department of Geography. Applications are invited for two, full-time term sessional positions for the period 1987-1988 (subject to budgetary approval). Appointments effective September 1st, 1987. Position one is in the area of urban/economic geography. Position two is in the area of physical geography and remote sensing. Candidates must demonstrate teaching and research competence. Canadian immigration regulations require the University to assess applications from

Canadian citizens and permanent residents of Canada before assessing applications from other persons. To be eligible for consideration, applicants must be employed opportunities to qualified men and female applicants. Application, examination and interview procedures and references should be sent by March 31, 1982, to the Director, Immigration and Department of Geography, University of Victoria, Box 1700, Victoria, British Columbia V8W 2Y2.

YORK UNIVERSITY. Department of Geography. One position subject to University of York admission requirements. Tenure track, Economic geography. The position involves teaching and research in modern economic geography, characteristics of economic systems. The appointee will teach at the introductory level, supervise honours students, specialization, and contribute to other teaching offerings. Ph.D. and evidence of research in the field of economic geography required. York University is implementing an affirmative action program. Minorities, disabled men and women are invited to apply in accordance with Canadian Immigration regulations. The position is open to non-resident Canadian citizens and permanent residents in the first instance. An application, including a curriculum vitae, should be sent to: Dr. Robert Appleton Norcliffe, Chair, Department of Geography, York University, 4700 Keele Street, North York, Ontario, Canada M3J 1P3.

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BROCK UNIVERSITY, Geologic Sciences. The Department of Geological Sciences at Brock University invites applications for a full-time position starting July 1987, in the broad field of stratigraphy, paleontology and petrology. The appointment, which is a full-time budgeted position, will be made at the assistant professor level, salary negotiable. Applicants must have a Ph.D., have a strong interest in research and all levels of teaching, and be prepared to supervise B.Sc. and M.Sc. projects. In accordance with Canadian Immigration regulations, this position is open only to Canadian citizens and permanent residents. Send vitae and names of three references to Dr. J.C. Flint, Chairman, Department of Geological Sciences, Brock University, St. Catharines, Ontario.

L2S 3A1, Canada.
 BROCK UNIVERSITY, Department of
 Geophysical Sciences at Brock University
 invites applications for a tenure track position, starting July 1987, in the
 broad field of geophysics/structural and
 tectonic geology. The appointment will
 be made at the assistant professor level.
 The successful candidate will be expected
 to hold a Ph.D., have a strong interest in
 teaching at all levels, maintain an active
 research program and be prepared to sup-
 port a graduate program. In accordance
 with Canadian Immigration regulations,
 this advertisement is directed to Canadian citizens and permanent
 residents. Send vitae and references to
 Dr. J.J. Flint, Chairman,
 Department of Geological Sciences,
 Brock University, St. Catharines, Ontario,
 L2S 3A1, Canada.

1987 to 30 April, 1988. Specialization: 20th century German literature; bibliography and methods of criticism also desirable. Ph.D. or A.B.D. required. Salary minimum: \$18,000.00. Deadline for applications: April 30, 1987. Applications and supporting documents to Prof. R. d'Aquino, Chairman, Department of Germanic Languages, University of Alberta, Edmonton, Alberta T6G 2E1. The University of Alberta is an equal opportunity employer, but in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

THE UNIVERSITY OF BRITISH COLUMBIA, German Studies. The Department of German Studies of the University of British Columbia is inviting applications for a tenure-track appointment at the Assistant Professor level. Applicants must have a Ph.D. in German Studies or German literature. Preferences will be given to applicants with fluency in German and/or French, excellent teaching competence and strong interest in undergraduate language teaching. Duties will include teaching and supervising graduate courses in German language and literature at all levels, supervision of student research and participation in successful candidate may be expected to co-ordinate the junior language programme in the department. Starting salary is \$20,000 per annum. For consideration by July 1, 1987, send curriculum vitae and references to: Director of Recruitment, Department of German Studies, University of British Columbia, 1880 East Mall, Vancouver, B.C. V6T 1Z2. In accordance with Canada Immigration regulations, successful candidates must be able to prove their right to work in Canada.

ad to Canadian citizens and permanent residents. Equal consideration will be given to male and female applicants. Salary will be commensurate with professional experience. Applications must be received by March 1, 1987. Applicants should send a c.v., a summary of research interests and the names and addresses of 3 referees to Dr. Klaus Petersen, Head, Department of German Studies, University of British Columbia.

HEALTH ADMINISTRATION. The University of Ottawa, Graduate Program in Health Administration, is now taking or contract appointment as Director of the Master in Health Administration program. The successful candidate must have recent senior health administration experience, competence in teaching and research and good interpersonal skills. Excellent salary and benefits. Fluency in both official languages and a Ph.D. are desirable. Only Canadian citizens and permanent residents will be considered. For further information, inquiries to Ralph W. Sutherland MD, Chairman, Search Committee, Faculty of Health Administration, University of Ottawa, 45 Jean Jacques St. K1N 6N5. Applications close on February 28 for appointment March 1, 1987 or sooner. Salary is open to negotiation.

expérience et qualifications.

UNIVERSITÉ D'OTTAWA. Programme de 2e cycle en gestion des services de santé pour les personnes handicapées. Directeur en Maîtrise des services de santé. Les candidats(e) auront une expérience récente de cadre supérieur en administration de services de santé, des compétences reconnues en enseignement et en recherche et/ou une habilité à commander à diriger. De plus, un doctorat ou la capacité de mener à bien des travaux dans deux langues officielles seraient avantageux. Seules, les candidatures reçues avant le 15 octobre 1995 seront prises en considération. Les entrevues seront avec des résidents permanents seront acceptées. Veuillez faire parvenir vos demandes à: Ralph W. Sutherland, Président, Comité de sélection, Université d'Ottawa, gestion des services de santé, Faculté d'Administration, Université d'Ottawa, Ottawa, Ontario, K1N 6N5. Le salaire sera déterminé en fonction des qualifications et de l'état de service.

UNIVERSITY OF WATERLOO. Department of Health Studies. Health Studies is an innovative, interdisciplinary department that combines research in biological and behavioural sciences in the study of disease prevention and health promotion. Existing research and graduate teaching programs reflect the strong research interests of faculty in infectious diseases, cancer, tobacco, alcohol and drug use, environmental health, nutrition, immunology, vaccines, and programs. Research interests should have a Ph.D. in the biological or behavioural sciences. A demonstrated research expertise in areas related to health planning, promotion, and evaluation is an asset. Applicants are expected to contribute to teaching and service, in addition to establishing a research program. Salaries and benefits are open, with an expected starting salary of \$20,000 in 1987, subject to availability of funding. Applications with Canadian Immigration documents, resumes, and references from Canadian citizens and permanent residents should be sent to:

come. Applicants should send a curriculum vitae and three letters of references to: Dr. Myron D. Kagan, Department of Health Studies, University of Waterloo, Waterloo, Ontario, N2L 0G1.

HISTORY
LUTHER COLLEGE. History. Luther College, a federated college of the University of Regina and a member of A.U.C.C., invites applications for a tenurable position in History in the area of Reformation and Renaissance. Beginning July 1, 1987. PhD. as an absolute minimum.

breadth of disciplinary interest an asset. Salary commensurate with qualifications. Salary schedule: current base for assistant professor: \$24,000. The position is in the science college on the University campus. Its special mandate is to promote and coordinate the efforts of the faculty to assist the University in its task of reflecting on values; the goal of the College is to ensure that the work of the University is done in a Christian context." Applications including curriculum vitae and the names of three references should be sent to: E. Miller, Academic Dean, Luther College, University of Regina, Regina, Saskatchewan S4S 0A2. Applications in accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The position is subject to budgetary approval.

UNIVERSITY OF WINNIPEG, Department of Psychiatry, Faculty of Medicine, 400 Tupper Avenue, Winnipeg, MB R3T 5V6.

position at the Assistant Professor level in the Canadian history, beginning 1 September 1987. The successful candidate is expected to teach the History of Canada and to supervise graduate students in Education and historical methodology. Other areas may include Canadian literature, family, or business history. Qualifications: Ph.D. teaching experience, publications. Salary in accordance with qualifications and experience. Applications with full curriculum vitae and the name of three referees should be submitted by February 1987 to: Dr. H. Mays, Chair, Department of History, University of Winnipeg, Box 515 Portage Avenue, Winnipeg, Manitoba R3S 2A6. For consideration of Canadian immigration requirements, this advertisement is directed to Canadian

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UNIVERSITY OF NEW BRUNSWICK. History. The Department of History of the University of New Brunswick invites applications for a tenure-track position, at the level of Assistant Professor, in modern (post-1780) British History, the British Overseas, and Third World Africa, India or Middle East. The appointee must have a completed Ph.D. in one of these fields and must be able to teach in modern British and one other field.

Durham University in undergraduate studies. The applicant must be recommended by a professor on a budgetary approval. Applicants should send a letter of recommendation to Dr. Stephen E. Patterson, Chairman, Dept. of History, University of Durham, Durham, N.B. E3B 5A3. The appointment is expected to be effective from July 1, 1987 to June 30, 1988. The application must be received by April 1, 1987, in accordance with Canadian immigration regulations. The successful candidate will be a Canadian citizen and permanent resident of Canada.

BROCK UNIVERSITY, History Department, invites applications for a tenure position at the rank of Associate Professor, in 17th and 18th century European History. To commence July 1, 1987, the successful candidate will teach Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be accompanied by a curriculum vitae and three letters of reference at least three letters of reference are sent to Professor W.B. Turner, Department of History, Brock University, St. Catharines, Ontario, L2S 9A4. Closing date for applications is 15 May 1987.

One position is subject to budgetary approval. Applicants for the approved position must also be able to teach a third year course in the history of slavery in the West Indies and the transatlantic slave trade and racial relations. Applicants for both positions must also be able to teach in one or more of the following courses: a first year European historiography course; a second year course in Europe and the Americas from 1500 to 1800; a year Modern British course from 1800 to the present; and a third year course on Russian history from the Muscovite state to the present. The positions are at the Assistant Professor level and a Ph.D. and competition is required. In accordance with Canadian immigration requirements,

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lory of Art. Applications are invited for a tenure-track appointment at the rank of Assistant Professor in the Department of Art, 1 July 1987 (minimum salary at this rank for 1985-86 was Canadian \$27,000), subject to a competitive selection process. Required: Major area of specialization should be within the mainstream traditions (late eighteenth through mid-nineteenth century European art other than architecture. University level teaching experience and demonstrated publication appropriate to career status are sought. Applicant should submit by 15 March 1987, a curriculum vitae and samples of scholarly work and should arrange to have at least three letters of recommendation. For consideration, the Chairperson of the Department of Art/History of Art, University of Toronto, 270 Spadina Avenue, Toronto, Ontario, M5S 2A5, must be consulted in accordance with Canadian Immigration requirements; this ed is directed to Canadian citizens and individuals with permanent residence in Canada. The University encourages both men and

JAPANESE

UNIVERSITY OF VICTORIA, Japanese Studies. The Centre for Pacific and Asian Studies, University of Victoria, is seeking a Pacific regional specialist in Japanese areas. Japan, Rank Assistant or Associate Professor, to teach on qualifications and experience. Successful candidates will be required to undertake a research project. Successful candidates must be trained in a social science discipline, especially to offer a research project in the area to be assessed. The successful candidate will teach undergraduate courses within the Pacific Studies Program. The successful candidate will be concerned with East and Southeast Asia, Pacific Islands, and Asia Pacific. A strong record of research, and evidence of successful teaching are required. The successful candidate will be required to undertake the University to assess applications from Canadian citizens and non-residents. The successful candidate will be assessing applications from other persons. The University of Victoria offers a competitive salary and benefits package. Qualified male and female applicants are encouraged to apply. The current curriculum vitae and have three letters of reference forwarded to: Daniel Bryant, Director, Centre for Pacific and Asian Studies, University of Victoria, P.O. Box 1700, Victoria, British Columbia, V8W 2Y2.

KINESIOLOGY

SIMON FRASER UNIVERSITY. School of Kinesiology, 88-1113 University Blvd., Burnaby, B.C. V5A 1S6, Canada. Simon Fraser University is seeking to fill a tenure-track position at the assistant professor level. Applications are encouraged from individuals with a Ph.D. in all areas of Kinesiology (Anatomy, Physiology, Biomechanics, Biochemistry, Motor Behavior, Health, and Human Performance Factors). Teaching responsibilities include both undergraduate and graduate courses and the successful applicant will be expected to develop a significant research program in his/her field. A completed Ph.D. is required. This position is contingent upon budgetary approval. Successful candidates must satisfy immigration requirements. This advertisement is directed to candidates who are not currently employed by Simon Fraser University. Applications, including names and addresses of three referees should be made as soon as possible. Review of applications will begin on 15 November 1990.

LINGUISTICS

CARLETON UNIVERSITY, Linguistics: Applications are invited for a tenure-track position commencing July 1, 1987 at the level of Associate Professor. The position is budgetary approval. Candidates should have a Ph.D., publications desirable. The successful applicant will be well versed in current applied linguistics, and have an active research program in that field. The successful applicant will be involved in the Department's program in theoretical linguistics. The primary area of responsibility will be in the area of second language acquisition, but the applicant should be able to teach courses in such areas as language testing, discourse analysis, and second language acquisition. The successful applicant will have curriculum vitae and the names of three referees to Professor J. Rukana, Department of Linguistics, Carleton University, 1125 Colonel By Drive, Ottawa, Ontario, Canada K1S 5B6.

before March 15, 1987. In accordance with the provisions of the Immigration and Naturalization Service, this notice is directed in the first instance to persons who are currently in the United States and who are permanent residents. Both men and women are encouraged to apply.

APPLY TO: DIRECTOR AT KINGSTON Linguistics, Applications and nominations are invited for the position of Director of the Kingston Linguistics Endowed research unit affiliated with the Department of English Language and Literature, University of Toronto. The duties and responsibilities of the position include editorial supervision of the production of a Guide to Standard Canadian English, the development of the area of Canadian English, and maintenance and development of a substantial library of materials and publications relating to the study of the English language in Canada and the United States. Applications include a doctorate in linguistics (or a closely related field) and a strong record of research and publication. A full description of Canadian English (including, preferably, research on language contact and bilingualism) and relevant experience is also a desideratum. The successful candidate will be offered a senior position in the Department of English (or possibly in another Department), and will be eligible for consideration for promotion to the title of the Department by teaching courses in language and/or literature, and supervising graduate students. Salary and rank will be commensurate with qualifications and experience.

for the following position: 1. Assistant Professor (Tenure Stream) - Administrative Services Department subject to budgetary approval; 2. Qualifications - Doctoral Degree in Health Administration or equivalent graduate experience in education or adult education; 3. Nature of Duties - Under the supervision of the Administrative Services Director, to provide Advanced Management and Programming; Possible supervisor of some outdoor projects; 4. Salary - To be determined by the Health/Exercise Sciences Department in Administrative Theory and Practice or equivalent; 5. Salary commensurate with experience; 6. Please forward application to: Dr. J. M. J. Brodeur, Dr. J. M. J. Brodeur, M.D., Ph.D., Director, School of Physical and Health Education, 320 St. Ursula Street, Montreal, Quebec, H3T 1J4, Canada; 7. Appointment July 1st, 1987; 8. Closing Date for applications July 1st, 1987; 9. Appointment with Canadian Immigration requirements, this development is open to Canadian citizens and permanent residents.

nent residents.

LAKEHEAD UNIVERSITY. School of Physical Education, 255-277, 1987. Applications are invited for a probationary (tenure track) position in physical education for a full-time position commencing July 1, 1987. Candidates should have teaching and coaching experience in physical education and a M.A. or Ph.D. is preferred but candidates with a B.A. degree and related experience will be given consideration. The successful applicant will be expected to teach in all areas of the following: physical education streams: administration, biomechanics, motor learning, and adapted physical activity. As well, there will be teaching responsibilities in the activity area and in the supervision of physical education students. In accordance with Canadian Immigration requirements, this advertisement is for Canadian citizens and permanent residents. Applications should be accompanied by a curriculum vitae and the names of three references. Please submit by March 31, 1987 to: Acting Associate Professor F. H. Brown, Professional Schools, and Programs, Lakehead University, Thunder Bay, Ontario, P7B 5S1. Lakehead University has an equal opportunity employer.

PHYSICAL THERAPY

UNIVERSITY OF ALBERTA. Faculty of Health Medicine, 1987. The University of Alberta Physical Therapy. Applications are invited for two full-time tenure track appointments in the Department of Physical Therapy, University of Alberta, for September 1987. The University of Alberta, Edmonton and M.S. degree in Physical Therapy. Qualified candidates should possess a doctoral degree. A physical therapist background would be an asset. Salary will be commensurate with qualifications and experience. Please send: Professor: \$31,612 - \$45,340; Associate Professor: \$39,620 - \$57,230; Respondents should send curriculum vitae and letters of recommendation to the Department of Physical Therapy, University of Alberta, 316 Corbett Hall, University of Alberta, Edmonton, Alberta, T6G 2G4, in accordance with Canadian Immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. The deadline for receipt of applications is March 30, 1987.

UNIVERSITY OF ALBERTA. Faculty of Rehabilitation Medicine. Department of Physical Therapy. Applications are invited for a full-time tenure track position (3-years term with possibility of extension) in the Department of Physical Therapy, University of Alberta, for July 1987. The University of Alberta offers M.S. and Ph.D. degrees in physical therapy. Government funding has provided a major expansion of the program. Qualified candidates must be physical therapists who possess a master's degree and have advanced knowledge in neuromuscular physical therapy. Salary will be commensurate with qualifications and experience. Assistant Professor: \$31,612 - \$45,340; Associate Professor: \$39,620 - \$57,230. Respondents should send curriculum vitae and letters of recommendation to the Department of Physical Therapy, University of Alberta, 316 Corbett Hall, University of Alberta, Edmonton, Alberta, T6G 2G4, in accordance with Canadian Immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. The deadline for receipt of applications is March 30, 1987.

UNIVERSITY OF SASKATCHEWAN. Physical Therapy. Assistant Professor position in the School of Physical Therapy at the University of Saskatchewan. The University of Saskatchewan is seeking a full-time position commencing July 1, 1987. Candidates must be physical therapists and possess appropriate graduate credentials. A strong clinical background in the cardio-respiratory or neurological areas is preferred. In accordance with Canadian Immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. Application, curriculum vitae and the names of three references should be sent to: Dr. J. Cottrell, Director, School of Physical Therapy, University of Saskatchewan, 255-277, 1987.

PHYSICS

UNIVERSITY OF WATERLOO. Physics. Postdoctoral Fellowships at the University of Waterloo. The Department of Physics offers several postdoctoral fellowships for research work in the areas of experimental and theoretical solid state physics, surface physics and energy conversion and electrostatics. The fellowships are for a period of 1 year and are renewable for a second year by mutual agreement. A brochure outlining current research programs will be sent on request to the Department of Physics, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be accompanied by a curriculum vitae and the names of three references. Please send to: Harold M. Water, Acting Chairman,

POLITICAL SCIENCE STUDIES

UNIVERSITY OF ALBERTA. Department of Political Science. The Department of Political Science at the University of Alberta invites applications for a tenure position at the junior assistant professor level in the area of International Relations. The preferred subfields are strategic studies, political science, international law, international relations, and public policy. Experience in empirical methods will be regarded as an asset. The appointment will be for a three year term, beginning July 1, 1987 and is at the Assistant Professor level. Candidates must have a Ph.D. and a strong research background. Salary is commensurate with qualifications and experience. The position is subject to budgetary approval and the successful candidate must meet the requirements of the University of Alberta. Closing date for receipt of applications is February 28, 1987. Applications, including a curriculum vitae, university transcripts and the names of three references, should be sent to: Professor Harold M. Water, Acting Chairman, Department of Political Science, University of Alberta, Edmonton, Alberta, T6G 2G4, in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

LAURENTIAN UNIVERSITY. Political Science. The Department of Political Science at Laurentian University invites applications for a tenure track position at the Assistant or Associate Professor level (budget permitting). The University of Laurentian University is an equal opportunity employer. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITE LAURENTIENNE. Science politique. Le Département de science politique de l'Université Laurentienne sollicite des candidatures à un poste de professeur, au rang d'adjoint ou de professeur titulaire, en science politique. La nomination est soumise à l'approbation budgétaire. Les candidats doivent avoir obtenu un doctorat en juillet 1987. Le candidat choisi donnera des cours d'administration et de science politique. La préférence sera accordée aux candidats qui ont reçu leur doctorat, ont des références de qualité et ont des succès comme enseignants. Les intéressés sont priés de faire parvenir leur curriculum vitae, leurs lettres de recommandation et les noms de trois répondants au Dr. J. G. Gauthier, Directeur du Département de la science politique, Université Laurentienne, Sudbury (Ontario), Canada, P6B 6K6. Les candidats doivent adresser leurs candidatures à l'adresse des citoyens canadiens et aux résidents permanents du Canada.

ST. FRANCIS XAVIER UNIVERSITY. Political Science. Pending budgetary confirmation, the University of St. Francis Xavier University is seeking an appointment in the field of Political Development/Third World Politics will be made in the fall of 1987. The successful candidate will be appointed as the Lecturer or Assistant Professor and will be expected to teach to qualifications and experience. Teaching responsibilities include: 1) two room hours per week in each of the following: 1) Introductory, 2) either Asian or Latin American, 3) comparative and theoretical courses on Third World Development. The twelve-week semester will include a clinical background is a requirement. Qualified candidates should send curriculum vitae, letters of recommendation and the names of three references to: Dr. M. Ryan, P.O. Box 100, Faculty of Rehabilitation Medicine, 316 Corbett Hall, University of Alberta, Edmonton, Alberta, T6G 2G4, in accordance with Canadian Immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. The deadline for receipt of applications is March 30, 1987.

UNIVERSITY OF SASKATCHEWAN. Physical Therapy. Assistant Professor position in the School of Physical Therapy at the University of Saskatchewan. The University of Saskatchewan is seeking a full-time position commencing July 1, 1987. Candidates must be physical therapists and possess appropriate graduate credentials. A strong clinical background in the cardio-respiratory or neurological areas is preferred. In accordance with Canadian Immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents of Canada. Application, curriculum vitae and the names of three references should be sent to: Dr. J. Cottrell, Director, School of Physical Therapy, University of Saskatchewan, 255-277, 1987.

UNIVERSITY OF WATERLOO. Physics. Postdoctoral Fellowships at the University of Waterloo. The Department of Physics offers several postdoctoral fellowships for research work in the areas of experimental and theoretical solid state physics, surface physics and energy conversion and electrostatics. The fellowships are for a period of 1 year and are renewable for a second year by mutual agreement. A brochure outlining current research programs will be sent on request to the Department of Physics, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be accompanied by a curriculum vitae and the names of three references. Please send to: Harold M. Water, Acting Chairman,

Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec, H3A 2T7.

MC GILL UNIVERSITY. Department of Political Science. McGill University invites applications for a tenure position in the area of International Relations. The preferred subfields are strategic studies, political science, international law, international relations, and public policy. Experience in empirical methods will be regarded as an asset. The appointment will be for a three year term, beginning July 1, 1987 and is at the Assistant Professor level. Candidates must have a Ph.D. and a strong research background. Salary is commensurate with qualifications and experience. The position is subject to budgetary approval and the successful candidate must meet the requirements of the University of Alberta. Closing date for receipt of applications is February 28, 1987. Applications, including a curriculum vitae, university transcripts and the names of three references, should be sent to: Professor Harold M. Water, Acting Chairman, Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec, H3A 2T7.

UNIVERSITY OF WATERLOO. Department of Political Science. The University of Waterloo invites applications for a faculty position from individuals in comparative politics and international relations. The preferred subfields are strategic studies, political science, international law, international relations, and public policy. Experience in empirical methods will be regarded as an asset. The appointment will be for a three year term, beginning July 1, 1987 and is at the Assistant Professor level. Candidates must have a Ph.D. and a strong research background. Salary is commensurate with qualifications and experience. The position is subject to budgetary approval and the successful candidate must meet the requirements of the University of Alberta. Closing date for receipt of applications is February 28, 1987. Applications, including a curriculum vitae, university transcripts and the names of three references, should be sent to: Professor Harold M. Water, Acting Chairman, Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec, H3A 2T7.

PSYCHOLOGY

SIMON FRASER UNIVERSITY. Department of Psychology. Applications are invited for a three year term, beginning July 1, 1987 and is at the Assistant Professor level. Candidates must have a Ph.D. in clinical psychology and university teaching experience. The successful candidate is able to teach undergraduate courses in psychological and clinical psychology, supervise graduate students, and conduct research in the area of clinical psychology. Applications should be sent to: Dr. R. M. Sorrentino, Chair, Department of Psychology, Simon Fraser University, Burnaby, B.C., V5A 1S6. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF WESTERN ONTARIO. Psychology. The University of Western Ontario invites applications for a potentially tenure track appointment in Clinical Psychology. The successful candidate should be seeking outstanding candidates with demonstrated research capability in either clinical health psychology or mental and family psychology (although outstanding candidates in other clinical research interests will be seriously considered). Subject to budgetary approval, the successful candidate will be expected to teach courses in: (1) Public Administration and Public Policy, (2) Canadian History, (3) Canadian Government, (4) Canadian Politics, (5) Canadian Law, (6) Canadian Literature, (7) Canadian Music, (8) Canadian Painting, (9) Canadian Sculpture, (10) Canadian Theatre, (11) Canadian Visual Arts, (12) Canadian Writing, (13) Canadian Film, (14) Canadian Television, (15) Canadian Radio, (16) Canadian Press, (17) Canadian Journalism, (18) Canadian Communications, (19) Canadian Culture, (20) Canadian Society, (21) Canadian Economy, (22) Canadian Environment, (23) Canadian Health, (24) Canadian Education, (25) Canadian Religion, (26) Canadian Philosophy, (27) Canadian Literature, (28) Canadian Music, (29) Canadian Painting, (30) Canadian Sculpture, (31) Canadian Theatre, (32) Canadian Visual Arts, (33) Canadian Writing, (34) Canadian Film, (35) Canadian Television, (36) Canadian Radio, (37) Canadian Press, (38) Canadian 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NADI/RAROTONGA	1045	1255	1375	1395	1445

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SASKATOON/REGINA London	\$658.00	\$623.00 *1 year
MONTREAL Paris	\$548.00	\$523.00 *3 months
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